

# Town of Middleton, MA

## Fiscal Year 2027 Operating Budget





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# GFOA Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

## *Distinguished Budget Presentation Award*

PRESENTED TO

**Town of Middleton  
Massachusetts**

For the Fiscal Year Beginning

**July 01, 2025**

*Christopher P. Morill*

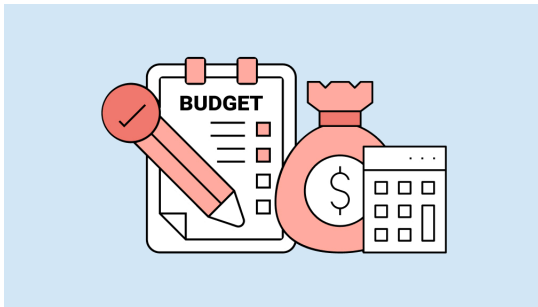
**Executive Director**

*Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Town of Middleton, Massachusetts, for its Fiscal Year 2026 Budget for the fiscal year beginning July 1, 2025. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device. This award is valid for a period of Fiscal Year 2026 only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.*

# Reader's Guide to the Budget

Welcome! If you are reading this, it means you are interested in better understanding one of the most important documents produced by your community. The annual budget document is much more than a collection of numbers; it is a reflection of our community's values, priorities and goals. This is the Town's annual income and spending plan that serves as a roadmap for the delivery of services to the residents and businesses in Middleton. We hope this document provides our readers with an overview of the budget process, as well as an explanation of the organization of the budget document itself. We hope you find the introductory guide to be a useful tool to better acquaint yourself with the latest financial and planning information for the Town of Middleton.

## Document Organization



Readers can find explanations about all appropriated funds, as well as the budget adoption process and timeline. Financial summaries are presented to reflect all sources and uses of funds. The reader can identify where all monies come from and how those dollars are used by each fund. Additionally, information is provided showing the level of fund balance maintained and the annual impact of the budget on those balances.

The Department Summary section contains information about the various funds at the department level, including the budget appropriation for all Town departments.

The Town Departments section should help you identify by department the following:

- Mission statements/department responsibilities
- Goals and Objectives
- Performance Measures
- Accomplishments
- Funded positions
- Budget Detail

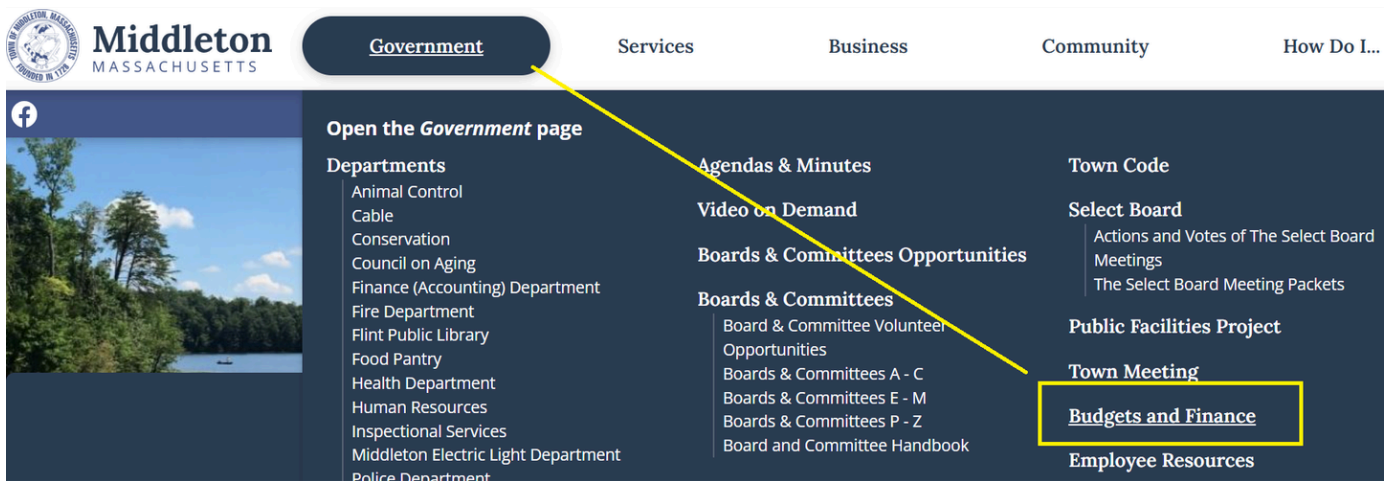




# How to Read Financial Data

Most data within this document is presented in fiscal year terms. The Town operates on a fiscal year that runs from July 1 through June 30. Therefore, FY2027 is the period from July 1, 2026, through June 30, 2027. All the information presented includes: FY2024 and FY2025 budgets and actuals for both revenues and expenses; FY2026 adopted budget (both revenues and expenses); and FY2027 projected revenues and proposed expenditures.

Anyone interested in obtaining additional information concerning the Town's budget is encouraged to contact the Finance Office at (978) 777-4966 or visit the Town's website at <https://www.middletonma.gov/> under the [Budgets and Finance](#) page. This page has all historical budget documents, quarterly financial reports, and any supplemental presentations and resources.



# Transmittal Letter

TO: Department Heads and Committee Chairpersons

FROM: Justin Sultzbach, Town Administrator

SUBJ.: Fiscal Year 2027 Operating and Capital Budget Guidelines

DATE: October 15, 2025

This memorandum initiates the Fiscal Year 2027 operating and capital budget processes. There are no major changes to ClearGov this year. Should you be a new Department Head – or simply would like a refresher – feel free to reach out to Finance Director Wood for guidance. The timelines for the FY27 budget process will closely mirror the years prior, with Department Head submissions required before the end of the calendar year, rather than after as had been the practice several years prior.

- **Wednesday, December 17, 2025 (close of business):** Due date for departmental budget narratives and detail tables. Please submit detail sheets, summaries, and attachments through the ClearGov portal. Emailed or hand-delivered copies will not be accepted.
- **Monday, January 5-8, 2026:** Scheduled Budget meetings with Town Administration and Finance Director. (ATA Bresnahan will coordinate the assignment of dates).
- **Saturday February 7, 2026:** All-day FY27 operating budget summit with Select Board and Finance Committee. Department heads are required to attend this meeting. The focus is on departments with large budgets or those with significant supplemental requests. We will again try to limit it to those departments that need to be there. In a departure from recent years, smaller departments will be asked to join the Select Board at their regularly scheduled meetings throughout January and February. This increased visibility should give leaders of smaller departments an opportunity to advocated for their department in a more conversational board setting.
- **Monday, February 2, 2026 (close of business):** Due date for capital budget requests. Please submit documents through ClearGov.
- **Saturday, March 7, 2026:** All-day FY27 capital budget session with Select Board and Finance Committee. As with the operating budget, the focus will be on larger requests.
- **Tuesday, May 12, 2026:** Annual Town Meeting

## BUDGET GUIDELINES FOR OPERATING AND CAPITAL BUDGETS

### Operating Budget

#### Summary

With the successful passage of the override for FY26, our team has committed to doing everything possible to work within budget for the next three fiscal years, at minimum. As projected in last year's budget process, we are anticipating a deficit in FY27. This is driven by a multitude of factors, with many similar budget drivers continuing to echo from previous years. For example, we are bracing for the potential of another health insurance increase in the double digits. This coupled with our commitment to incrementally increase the Town-side percentage of Health Insurance continues to be a significant expense. On the revenue side of things, cuts in Washington, D.C. have resulted in belt tightening on Beacon Hill– directly



impacting the flow of State Aid to cities and towns. This pattern of escalating costs combined with slowing revenues is creating significant fiscal pressures for all municipalities throughout the Commonwealth, a trend that we unfortunately expect to see continue for the next several years.

In response to this, we will be pursuing a zero-base budgeting approach. This was first recommended by Finance Director Wood in an August Department Head meeting, which has hopefully allowed for additional time to contemplate financial opportunities within your own department. Department Heads are asked to build their budget from the bottom up, rather than continually carrying over the same lines from year to year. This will allow us the opportunity as a community to better examine how we allocate our limited resources in a particularly difficult budget year. This additional due diligence in FY27 will provide us some much-needed relief as we look to navigate FY28, FY29 and beyond.

### **Personnel (Wages and Salaries)**

All collective bargaining agreements (CBAs) are open, with the goal of settling before the end of the calendar year. This should allow us enough time to build increased personnel costs into the budget process. We look forward to further strengthening our partnerships with union membership, and we appreciate the collaborative approach we have fostered on both sides of the table over the past couple of years. To minimize confusion, we ask that Department Heads submit a "0" for all salaries for all union and non-union personnel. Once the CBAs are settled, Town Administration and Finance will update salaries for FY27 on your behalf. We expect increases to be reflective of market trends, continuing our commitment to paying Middleton employees wages that are fair and competitive relative to the surrounding market.

### **Non-Personnel Service Budgets (Purchase of Supplies & Services)**

All supplies and services should be reviewed to ensure 1. They are still a necessary expense, and 2. The vendor providing the services is offering the most advantageous price. Great care should be given to avoid adding new services unless they provide the Town with long term savings or reflect unavoidable contractual service increases. Please review spending trends for the past five years. Lines that have been inactive or have seen little activity should be combined with other lines. In an effort to be proactive our team is continuing to review the consolidation of items such as facilities, postage, building maintenance, information technology, and utilities in preparation for the new facilities complex. Changes to those lines will be ongoing.

### **Supplemental Budget Requests**

As we collectively develop the FY27 operating budget we want to continue broader discussions about each department's unique needs, particularly with the new municipal complex on the horizon. We know that your needs are not static – service demands ebb and flow. Please be proactive in communicating any anticipated needs to us in advance.

In addition to your typical operating budget requests, we encourage you to propose new or expanded programs that meet your department's mission. This can be for an immediate need, an identified future need, or for some other operational issue. If there is a change that will put clear demands on your department you should identify the issue, how it differs from today's situation, how it will impact the town, how you propose to address it, and the resources you will need to successfully address it. The best solution will vary from department to department and issue to issue. It may be best addressed by increased funding, a one-time investment in a technology solution, teaming up with another community to share resources, or some other approach. Your expertise and knowledge of your department is critical to identifying the best approach. This is an opportunity for you to make a case beyond the standard level service.

If you have something you want to propose, it will be reviewed as a supplement to your operating budget request. **Such requests must be submitted as a supplement separate from your typical budget request at the same time you**



**submit your operating budget request. Please do not incorporate the supplemental request into your regular budget submittal.** There is a template available for supplemental requests as part of this year's budget instructions. This will provide more consistency when providing the supplemental requests to the Select Board and Finance Committee.

While the town can't fund every request, each one will be considered and discussed as part of the budget process. In addition, the Select Board and Finance Committee will be provided with this information, allowing them to better understand the current and future needs of departments. Requests that have merit will be funded depending on the Town's financial condition. Longer term items that do not need immediate funding will benefit from early exposure that allows us to plan for them in the future and plug them into the forecast. If you have an idea but are unsure about how to "package" it, please feel free to use us as a resource. We are all working through this together.

### **Cost Savings/Offsets from Regional Purchasing or External Funds**

New savings opportunities through regional contracts or shared services are welcomed! Please note where savings occur because of regional services, purchasing, or cooperation.

### **Departmental and Professional Goals and Objectives**

Please give careful consideration when developing your departmental Goals and Objectives. This is an opportunity for the Select Board, Finance Committee, Finance Department, and Town Administration to better understand your professional development needs and provide guidance to ensure that departments are addressing future needs of the Town.

### **GFOA Budget Compliance**

We continue to hold ourselves to the high standards of the Government Finance Officers Association (GFOA) Distinguished Budget Award. We have had great success in reaching this threshold over the past several years, a significant achievement that Finance Director Wood initiated in FY21. We want to continue to prepare a budget document that conforms to GFOA standards. GFOA continues to identify a disconnect between our goals, performance measures, and spending. As discussed in Budget 101 training, please work to use your goals, narrative, and performance measures to tell the story of how your department operates and how time is spent. There should be connections between all components, your services, and the budget numbers. These components help us communicate your departments' needs to our local decision makers including the Select Board, Finance Committee, and the people of Middleton. The purpose of the GFOA document is to make the budget a stronger communication tool for residents trying to understand our financial operation so they can make informed decisions.

For your FY27 request, please continue to improve performance metrics for your department. Looking at other communities' budgets and your fellow department heads' budgets are good places to start for ideas on performance indicators. A list of GFOA budget award winners can be found at: <https://www.gfoa.org/budget-award-winners> The links in the middle of the page provide listing of communities that have won the award for that particular fiscal year and can be used to search those town's websites for the budget document. If anyone has trouble navigating this, please reach out to Finance Director Wood for assistance.

The goals and objectives and performance metrics should be complimentary. Please use the Select Board goals and priorities and any goals that were set for you and your department through the personnel evaluation process as you consider proposals. By identifying the broader goals of the organization as well as staff goals, we not only provide a more



comprehensive picture of the services and needs of the Town, but also are able to better communicate to our boards, committees, and citizens how we use our resources.

### **Capital Budgets**

Each department must prepare a five-year capital improvement plan and one year capital budget request. Capital budget requests will be submitted through ClearGov, any previously submitted items for FY27-30 will automatically roll over but will still need to be resubmitted. You should start collecting information and cost estimates. Please include sufficient detail and project descriptions, as well as meaningful cost/budget estimates for all capital requests. State contracts, vendor quotes, and similar documents are needed to ensure accurate estimates and budget planning.

Please prepare a capital plan unless your department will have no capital expenses within the next five years. The Financial Management Policies set the threshold for capital projects at \$5,000. Costs that are <\$5,000 should be included in your operating budget request. Please review all items for this coming year FY27 and all outlying years to ensure they are as up to date as possible.

**\*\*\* Of note, warrant articles from FY24 or older will be required to provide rejustification this year to the Select Board and Finance Committee. This will take the form of more comprehensive status updates. Projects without sufficient detail on moving forward or reasonable explanations for delay may be closed out at the end of the fiscal year or may result in new projects not being approved if a department lacks the bandwidth to complete additional capital projects. \*\*\***

*The due date for the completed capital budget documents is Monday, February 2nd.*

### **Closing Comments**

Much like the Select Board, the Finance Committee actively participates in the budget process. As two of our more impactful policy setting boards, their feedback and direction play a large role in shaping our fiscal priorities and goals for the year. It is likely that the Finance Committee will request that some of you meet with them to go over key budgetary issues before or after the joint operating budget meeting on Saturday, February 7th. These are opportunities to further state your case and build support for your budget request.

We look forward to receiving your budget requests and meeting with you over the next few months to discuss your department's operating and capital needs. While we expect FY27 to be a challenging budget year, I am confident in the ability of this team to navigate any financial obstacles thrown our way.

Keep up the good work!



Justin Sultzbach

Town Administrator





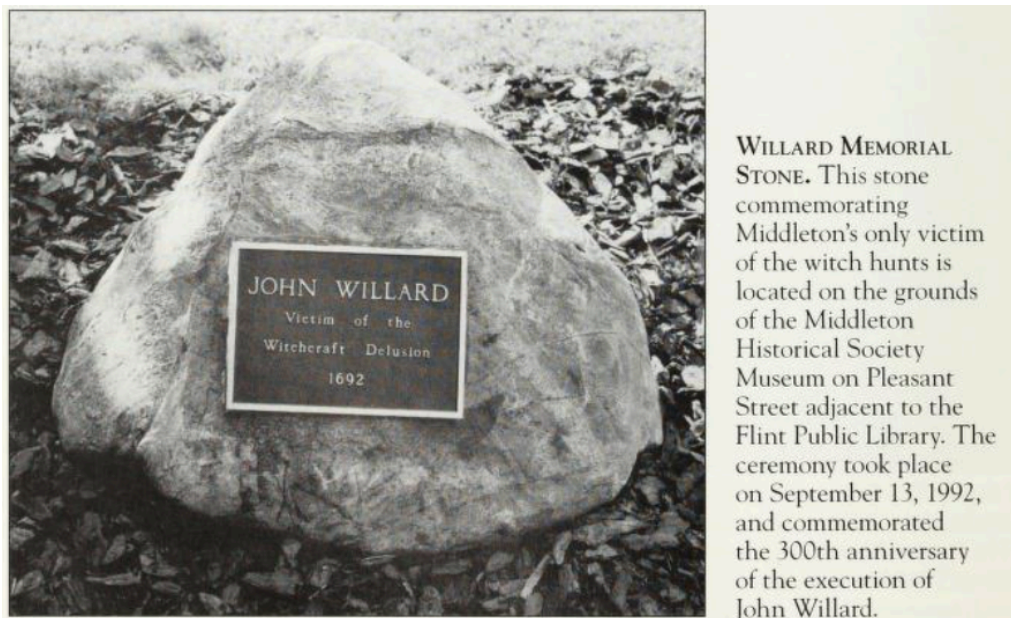
# History of the Town

Middleton was incorporated as a town in 1728. It is the “middle town” between Salem and Andover. It is located in Essex County and borders North Andover, North Reading (Middlesex Co.), Lynnfield, Peabody, Danvers, Topsfield, and Boxford. Middleton is 23 miles from Boston and covers approximately 14 square miles. Middleton is bisected by routes 114 and 62. It is ideally situated with ready connections to transportation. There is quick access to routes 1, 93, 95, 128, and 495 and public transit is available in Beverly, Salem, and Lynn.

William Nichols was the first settler, locating near the brook that still bears his name. In 1659, Bray Wilkins, his six sons, and John Gingle received a large grant of land from Gov. Bellingham. The Wilkins families built houses near Middleton Pond and Will's Hill, in what had formerly been an Indian village. The lone survivor of that village, named Will, was then living on the summit of the rocky mount. Until the settlement became a town, it was called Will's Hill.

In 1663, Thomas Fuller, a blacksmith from Woburn, bought 300 acres from Maj. Gen. Denison of Ipswich. On this land he built Munday Bridge over Beech, or Boston, Brook in 1667. He also continued his trade as an ironworker. Others who settled on large tracts of land before 1700 included the Putnam's, Hobbs, Townes, Elliots, and Peabody's.

Middleton was still part of Salem Village during the period of witchcraft hysteria. John Willard, who lived on Peabody Street, was executed as a witch in 1692. The husband, wife, and daughter of the Hobbs family of Locust Street were tried but not executed.



The distance in those days was too great to travel to Topsfield, Boxford, or Salem Village to attend church. Permission to form a new parish was granted under the conditions that Will's Hill men construct a suitable place of worship and engage a schoolmaster to teach the young.

On July 9, 1728 Jonathan Fuller presented the charter at Middleton's first town meeting held a short distance from the Congregational Church. The church was already under construction, and in November 1729, Rev. Andrew Peters, a Harvard



graduate, was ordained as the first minister.

The greater number of old houses still standing in Middleton were built about the time of the organization of the town. However, most have been changed in rooflines and additions. The earliest of these houses is the Lt. Thomas Fuller house from 1684, which is listed on the National Register of Historic Places.



**Thomas Fuller House**

Until recent years, Middleton was a farming community, although attempts had been made to establish industries. The most notable was the ironworks, or bloomery, begun in the early 1700s or before, which ran for more than 30 years. The Putnam's and Flints and John Howe and Thomas Cave were instrumental in starting this business. The works stood on Mill Street, south of Pout Pond Brook, where remains of the sluice may still be seen.

The shoe industry was established in the mid-nineteenth century when several small factories furnished materials for scores of townspeople, who worked in little shops in their homes. Nearly every family had some part in this trade, which for the first time offered women an opportunity to earn some money of their own. A paper mill, founded by Col. Francis Peabody, later operated by the Crane family, was located on the Ipswich River in South Middleton.

One of the earliest social libraries in the state was founded here in 1772. Early records show who the readers were and what they read. Many of the books from this first library are in a special collection in the Flint Public Library.

The earliest schools in town were held in private homes. Later, one-room school houses were built in four sections of town. The only lasting site was the Centre School, where a series of buildings were erected. The last, greatly added to, is Memorial Hall, which is now Town Hall.

Middleton was a stage stop for coaches traveling from Salem to Andover, a good day's journey. The Estey Tavern, built in 1753, was run off and on by various persons until 1892. It was used by gentry and drovers alike. The latter pastured their animals in the Town Pound close by.

In 1878 a lockup was built to temporarily house tramps as they followed the railroads looking for work. This Tramp House still stands and contains two rooms, some furniture, and a stove.



The Curtis Oak Tree is supposedly over 450 years old. This national landmark still stands on Peabody Street.

At the turn of the 20th century, Middleton was a favorite summer resort, with small cottages located along the banks of the winding Ipswich River. In those days, the town had both steam railroad and electric car lines available for commuters and visitors.

As late as 1840, Middleton had only 640 residents. By 1975, the town's population had jumped to 4,200. Today, approximately 10,000 people reside in this historic town.

### **MIDDLETON TODAY**

One of the biggest draws to Middleton is our school system. The Tri-Town Union School District with Topsfield and Boxford provides excellent PreK-6 learning; the Masconomet Regional School District (7-12), also serving Middleton, Topsfield, and Boxford, is highly regarded. Middleton has seen significant growth in recent decades, both residential and commercial.

A variety of housing types and price points are available in Middleton. Local businesses provide a wide variety of services and there are ample shopping, dining, and entertainment options in area communities. Compared with our Tri-Town neighbors, Middleton's tax rate is low, as is the average single-family tax bill.

Middleton also offers ample open space and recreational opportunities. Broad rolling vistas dominate. Cool brooks and streams flow throughout town. They pour into the Ipswich River as it winds its way to the Atlantic Ocean near Crane's Beach and Plum Island. A rail trail is under construction that provides an alternative means of transportation through quiet marshes and woods. Please explore all that Middleton has to offer – you may never want to leave.



# Town of Middleton Summary

**Form of Government:** Select Board (5), Town Administrator, Open Town Meeting

**Year Incorporated:** 1728

**Regional Planning Agency:** Metropolitan Area Planning Council (MAPC)

**FY2026 Tax Rate:** \$12.59 per \$1,000 valuation; single rate for all property classes

**Average Single Family Home Value:** \$970,500

**Single family tax bill:** \$12,219

**Population (2020):** 9,952

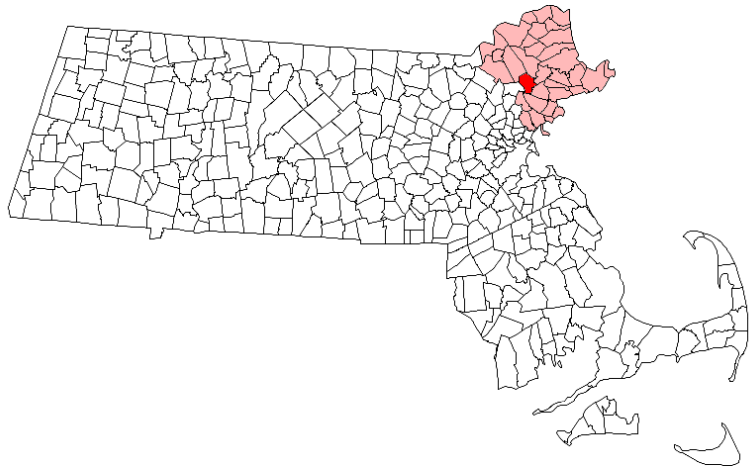
**Registered Voters:** 7,447

**Population Density:** 643 per square mile

**USGS Topographical Plates:** Reading and Salem;

**Coordinates:** 42.5950939°N, 71.0161643°W

**Approx. Elevation:** 98 feet (30 meters)



# Budgeting Process

The Town of Middleton operates under State statutes. The legislative body of Middleton is an Open Town Meeting comprised of all registered voters. Town Meeting has the sole authority to appropriate funds for the operating budget and capital projects except for specific instances where statutes or regulations do not require appropriation. Any amendments to appropriations require a Town Meeting vote at either an Annual or Special Town Meeting. The procedures for Town Meeting are specified in Chapter 56 section 6 of the Middleton Bylaws and Town Meeting Time. The Annual Town Meeting takes place on the second Tuesday of May. Special Town Meetings can take place at any point during the year.

While this document may contain detailed departmental budgets, it should be noted that these are for informational purposes only. The final budget vote of Town Meeting constitutes the legal budget authority that ultimately governs the manner and amount of local funding expended during the fiscal year. Readers should also obtain a copy of the Annual Town Meeting Warrant book, which contains the actual budget articles to be voted upon. Town meeting Warrant articles contain additional funding sources used to offset the Operating Budget.

December kicks off our budget process with the operating budget instructions given to the department heads by the Town Administrator. Meetings with the Town Administrator, Finance Director/Town Accountant, Assistant Town Administrator and Department Heads occur in January and the draft operating budget is presented to the Select Board and Finance Committee and discussed the first Saturday in February. Capital budget requests are submitted in February and the draft Capital Budget is presented to the Select Board and Finance Committee on the first Saturday in March. The budgets are finalized in April and presented to the public at the Annual Town Meeting for adoption.

Members of the public are welcome to attend both Saturday budget meetings to be a part of the budget discussions as the operating and capital budgets are being developed, as well as send questions or comments to the Select Board, Finance Committee, and town administration via e-mail. Before Town Meeting, the Town hosts a hearing on the warrant where the Town Administrator reviews the items to be voted on by Town Meeting and to answer citizen questions. We encourage all registered voters to attend the Annual Town Meeting to ask further questions and request clarification of any outstanding issues prior to voting on the budget.







# Budget Calendar

- **October 2025**  
FY27 Budget Instructions given to departments
- **December 17, 2025**  
FY27 Operating Budget requests due
- **January 5, 2026**  
Operating budget meetings
- **February 2, 2026**  
Capital Budget requests due
- **February 2026**  
Capital Budget meetings
- **February 7, 2026**  
Operating Budget Summit @ Fuller Meadow School Library
- **February 2026**  
Warrant Articles due to Town Administrator by 5:00 pm
- **March 7, 2026**  
Operating Budget Summit @ TBD Location
- **May 7, 2026**  
Pre-Town Meeting - Location TBD
- **May 12, 2026**  
Annual Town Meeting - Howe Manning School
- **May 19, 2026**  
Annual Town Election - Community Center Multi-Purpose Room



# Basis of Budgeting

Pursuant to Chapter 44, Section 32 of the Massachusetts General Laws, the Town adopts an annual budget for the General Fund, Community Preservation Fund and all Enterprise Funds for which the level of expenditure may not legally exceed appropriations for each department or undertaking, classified in following categories:

- Personnel (including salaries and employee benefits for active employees)
- Operating expenses or other ordinary maintenance
- Extraordinary expenditures or capital outlay

Although Town Meeting approval is required for capital projects, borrowing authorizations, and other special warrant articles, annual budgets are not prepared for any other fund. The spending for purposes related to the Capital Improvement Plan, Enterprise Funds and the Community Preservation Fund are presented as separate articles from the annual consolidated budget at Town Meeting.

The Town's annual budget is adopted on a statutory basis, specific to the Commonwealth of Massachusetts, and it differs in some respects from generally accepted accounting principles (GAAP). The major differences between the budget and GAAP basis are:

- Budgeted revenues are recorded when cash is received, except for real estate and personal property taxes, which are recorded as deferred revenue when levied (budget), as opposed to when susceptible to accrual (GAAP).
- For the budget, encumbrances are treated as expenditures in the year the commitment is made. Also, certain appropriations, known as special articles, do not lapse and are treated as budgetary expenditures in the year they are authorized as opposed to when the liability is incurred (GAAP).
- The depreciation of Fixed Assets is not recognized as a current expense on a budgetary basis, except to the extent that actual maintenance costs are included in departmental budgets.

Under GASB Statement 34, and further Statement 54, "Major Funds" are defined as individual funds that have reached a significant threshold with respect to total fund balance and have dedicated revenue sources. "Major Funds" must be shown separately from the general fund. The remaining individual funds are aggregated in the "non-major" category for the purposes of the financial statements. See the Fund Summary for a detailed breakdown of these funds.





## Basis of Accounting

The regular method of accounting used by the Town of Middleton is the Uniform Massachusetts Accounting System (UMAS). This accounting system is prescribed by the Commonwealth of Massachusetts' Department of Revenue for local government entities and is intended to demonstrate compliance with state statutes and local near-term decisions (e.g., the budget). This system prescribes the use of the modified accrual basis of accounting, which is the basis used by all governmental fund types. Modified accrual accounting combines accrual-basis accounting with cash-basis accounting and recognizes revenues when they become available and measurable and recognizes expenditures when liabilities are incurred. This system divides available funds into separate entities within the organization to ensure that the money is being spent where it was intended.

The full accrual basis of accounting is used for the Town's financial statements, which conform to generally accepted accounting principles (GAAP). The statements report information about the Town with a broad overview. The statements use accounting methods most like those used by a private-sector business and are typically used to demonstrate the long-term financial position of the Town. The Government Accounting Standards Board (GASB) is the authoritative standard-setting body that provides guidance on how to prepare financial statements in conformity with GAAP. Users of these statements (such as investors and rating agencies) rely on GASB to establish consistent reporting standards for all governments in the United States. This consistent application is the only way users (including citizens, the media, legislators and others) can access the financial condition of one government compared to others. The accrual basis of accounting is utilized by the proprietary and agency funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

# Funds Summary Overview

A Fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. There are three categories that all funds can be divided into: governmental funds, proprietary funds, and fiduciary activities.

## **Governmental Funds**

### **General Fund**

The General Fund is the major operating fund of the Town and is used to account for all financial resources and activities, except those that are required to be accounted for in another Fund.

### **Special Revenue Funds**

The Town maintains several Special Revenue Funds which are used to account for revenues that are legally restricted and to being spent for a specific purpose. These revenues must be accounted for separately from the General Fund and include revolving funds, grants, gifts/donations and receipts reserved for appropriation.

### **Capital Project Funds**

Capital Project Funds are used to account for monies expended on the acquisition or construction of major facilities or equipment. The Town's Capital Project Funds are funded primarily by the receipt of bond proceeds resulting from the Town's issuance of bonds for specific projects.

## **Proprietary Funds**

### **Enterprise Funds**

An enterprise fund is a separate accounting and financial reporting mechanism by which revenues and expenditures are segregated into a fund with financial statements separate from all other governmental activities. These funds are authorized by MGL CH. 44 §53F½ An enterprise fund identifies the total direct and indirect costs to provide the service and the sources and amounts of revenues that support the service for which a fee is charged in exchange for the service. Direct costs generally consist of personnel services, expenses and capital outlay, which are budgeted and accounted for in the enterprise fund. Indirect costs are expenditures budgeted and accounted for in the general fund on behalf of the enterprise fund, which are allocated to the enterprise fund for funding. Examples of indirect costs are central service department costs (accounting, treasury, collections, law and the like), insurance and fringe benefits that are not budgeted and accounted for in the enterprise fund. The Town of Middleton currently has two enterprise funds.

## **Fiduciary Funds**



### **Trust Funds**

Trust Funds consist of Expendable Trusts and Non-expendable Trusts. Expendable trusts are used to account for money received by the Town in a trustee capacity where both the principal and the earnings of a fund may be expended. Non-Expendable Trusts are used to account for funds where the principal must, by law or covenant, remain intact. Income earned on the non-expendable trust may be expended in accordance with the conditions of the trust.

### **Agency Funds**

Agency Funds are used to account for assets held by the Town in a trustee or agent capacity.



# Finance Director's Budget Highlights

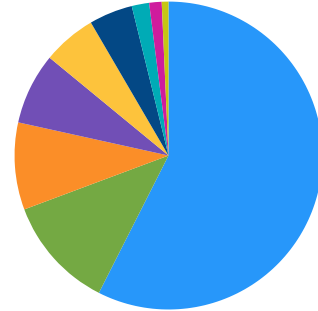
## Expenditures

The FY26 operating budget is proposed at \$52,207,946; a \$1,898,509 or 3.8% increase over FY26.

There were two supplemental budget requests received by Town Administration during the budget process; all related to staffing levels within public safety departments. The details behind these requests can be found after the Finance Director's Budget-in-Brief section.

Please see the Finance Director Budget-in-Brief section for more detailed information on the overall budget expenditures for the FY27 budget.

**Expenditures by Function**



- Education **(Budgeted) \$30,216,785**
- Public Safety **(Budgeted) \$6,224,668**
- Unclassified **(Budgeted) \$4,809,445**
- Debt Service **(Budgeted) \$3,939,976**
- General Government **(Budgeted) \$2,963,312**
- Public Works **(Budgeted) \$2,402,927**
- Culture and Recreation **(Budgeted) \$957,597**
- Human Services **(Budgeted) \$690,736**
- Intergovernmental **(Budgeted) \$368,104**

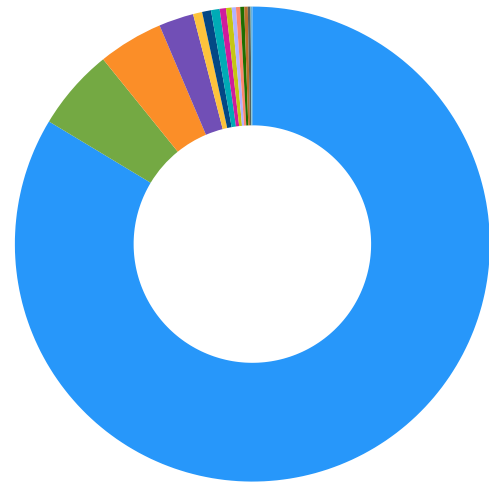


## Revenues

Property taxes make up approximately 84% of the Town's general fund revenues. There are three main factors that can affect the amount of revenue generated by real and personal property taxes; an automatic 2.5% increase, new growth and overrides/exclusions.

Please see the Finance Director Budget-in-Brief section for more detailed information on the override request and information on the other finance sources and trends for the FY27 budget.

**Revenues by Type**



- Real Estate Taxes **(Budgeted) (83.64%)**
- State Aid **(Budgeted) (5.55%)**
- Motor Vehicle Excise Tax **(Budgeted) (4.43%)**
- Transfers In **(Budgeted) (2.36%)**
- Local Option Meals Tax **(Budgeted) (0.63%)**
- Charges for Services - Solid Waste **(Budgeted) (0.61%)**
- Building Permits **(Budgeted) (0.58%)**
- Hotel Excise Tax **(Budgeted) (0.43%)**
- Investment Income **(Budgeted) (0.38%)**
- Licenses and Permits **(Budgeted) (0.29%)**
- Payment in Lieu of Taxes **(Budgeted) (0.29%)**
- Fees **(Budgeted) (0.27%)**
- Other Departmental Revenues **(Budgeted) (0.24%)**
- Penalties and Interest on Taxes **(Budgeted) (0.19%)**
- Departmental Revenues - Cemeteries **(Budgeted) (0.06%)**
- Medicaid Reimbursement **(Budgeted) (0.03%)**
- Fines and Forfeitures **(Budgeted) (0.02%)**

## Fiscal Year 2027 Budget Summary

<p align="center"><b>Town of Middleton</b>  <b>Fiscal Year 2027 Summary of</b>  <b>Projected Operating Budget Revenues and Expenditures</b></p>
---

	REVENUES			
	FY2026 BUDGETED	FY2027 ESTIMATE	\$ Change	% Change
NET PROPERTY TAXES RAISED	\$ 42,083,826	\$ 43,450,858	\$ 1,367,032	3.2%
TOTAL NET STATE AID	2,470,337	2,516,296	45,959	1.9%
TOTAL LOCAL RECEIPTS	4,413,344	4,413,344	-	0.0%
TOTAL OFFSET RECEIPTS	1,341,931	1,227,870	(114,061)	-8.5%
<b>TOTAL REVENUES</b>	<b>\$ 50,309,438</b>	<b>\$ 51,608,368</b>	<b>\$ 1,298,930</b>	<b>2.6%</b>

	EXPENDITURES			
	FY2026 BUDGET	FY2027 PROPOSED	\$ Change	% Change
TOTAL TOWN SERVICES	\$ 16,995,100	\$ 18,051,187	\$ 1,056,088	6.2%
TOWN DEBT SERVICE	3,859,476	3,939,975	80,499	2.1%
ELEMENTARY SCHOOLS	16,725,396	17,143,531	418,135	2.5%
TOTAL MASCONOMET ASSESSMENT	11,571,000	11,860,275	289,275	2.5%
TOTAL ESSEX NORTH SHORE ASSESSMENT	1,158,466	1,212,979	54,513	4.7%
<b>TOTAL EXPENDITURES</b>	<b>\$ 50,309,438</b>	<b>\$ 52,207,946</b>	<b>\$ 1,898,509</b>	<b>3.8%</b>



# Priorities and Goals

## TOWN OF MIDDLETON PRIORITIES AND GOALS CY2026-CY2028

### ADOPTED BY THE SELECT BOARD DECEMBER 2, 2025

Introduction: This document is intended as a guide for the Select Board, Town Administrator, and Town departments. It is intended to provide a broad framework within which we operate and direct our time, efforts, and resources. Commencement is expected during the identified time horizon, though completion may extend past the identified time horizon.

1. Continue to support the Town Building Committee to keep the public facilities project on budget and schedule. The project will be undertaken with a long-term view, ensuring it meets near and long term needs, minimizes operational costs, and takes advantage of modern building technologies.

#### Period of Performance: FY26

##### Milestones:

- **FY25-26:** Coordination of move-in, project close-out.
  - **FY25-26:** Planning and execution of open house/community celebration.
2. Implement long view planning initiatives via Planning Board meetings and the Town website. Utilize these studies to link and leverage grant funding.

#### Period of Performance: FY26-27

##### Milestones:

- **FY26:** Deliver Comprehensive Zoning Review to Annual Town Meeting
- **FY26:** Continue and complete Rt. 114 Northern Corridor Study
- **FY26:** Middleton Square/Town Center Study
- **FY27:** Kick Off Master Plan Review Process

3. Conduct a Town-Wide Fee Study.

#### Period of Performance: FY26-27

##### Milestones:

- **FY26:** Continue fee study; recommend changes for Select Board adoption
- **FY26:** Implement findings into FY27 budget

4. Develop information technology with additional projects through the Regional IT Collaborative and newly funded IT position.

#### Period of Performance: FY26-27

##### Milestones:

- **FY26:** Connect to regional fiber network, continue to migrate away from paper records
- **FY26:** Deliver an IT system for the new Public Safety and Town Hall buildings that will communicate with the rest of the Town network.

5. Increase recruitment strategies for volunteers and committees.

#### Period of Performance: FY26-27

##### Milestones:



- **FY26-27:** Promote vacancies using multiple means
- **FY26-27:** Build pipeline of engaged and knowledgeable volunteers and link their experience with pertinent boards and committees.
- **FY27:** Continue to hold citizen academy

6. Compile complete list of Town Owned properties. Examine paths forward to surplus, develop, or preserve where appropriate.

**Period of Performance: FY26-FY27**

- **FY26:** Sell the Middleton Police Station
- **FY26:** Complete exploratory phase of Middleton Fire Station demolition
- **FY26-FY28:** Partner with private entity to redevelop Memorial Hall into Affordable Housing
- **FY26-FY28:** Partner with private entity to redevelop Old Town Hall, or sell outright

7. Identify opportunities to study and address town wide traffic concerns and development. **Period of Performance: FY26-FY27**

- **FY26:** Begin Design phase for redesign of Rt.114 & Rt.62 intersection.
- **FY27:** Bid/Construction phase for redesign of Rt.114 & Rt.62 intersection.

8. Renew focus on employee engagement, satisfaction, and appreciation for recruitment and retention

**Period of Performance: FY26-FY27**

- **FY26:** Continue with periodic, systematic review of salary surveys in relation to compensation in peer communities.
- **FY26:** Prioritize employee health and wellness as part of staff trainings.
- **FY26:** Continue where budgeting allows the progress towards increasing the Town contribution to health care split up to 70/30.

9. Overall communications strategies

**Period of Performance: FY26-FY27**

- **FY26:** Continue pre town meeting
- **FY26:** Increase public and internal communications with boards and committees.
- **FY26:** Continue Department Head updates on a regular basis.

10. Long Term Planning

**Period of Performance: FY26-FY27**

- **FY26:** Develop and present a long-term plan (beyond goals) mapping out the next 5-10 years in Middleton. Update on an annual basis and present at the start of each Fiscal Year.

11. Middleton 300<sup>th</sup> Anniversary Celebration – 2028

**Period of Performance – FY26-29**

- **FY26:** Establish Committee for 300<sup>th</sup> Anniversary Activities
- **FY26:** Work with Town Departments to support Anniversary Activities

12. Development and Housing

**Period of Performance – FY26-29**



- **FY26:** Ensure large scale developments (Villebridge, 35 Village Rd) are properly vetted through a vigorous public process to ensure Middleton meets its legal obligations while simultaneously defending and advocating for the best interests of the people of Middleton.
- **FY26:** Hold public conversations relative to 40b developments, our obligations, as well as parallel opportunities relative to housing stock and reaching the 10%SHI safe harbor to better control and shape – and where appropriate, limit - future large scale development in Middleton.
- **FY26:** Revisit the funding of a Housing Production Plan through the capital process.

### 13. Budgetary

#### **Period of Performance – FY26-29**

- **FY26:** Close out all open Collective Bargaining Agreements.
- **FY26:** Build out a transitional, zero base budget for FY27 that will absorb operational fluctuations in cost that will come with the move to the new Municipal Complex
- **FY27:** Continue with commitment to hold back any operating budget overrides, deliver balanced FY28 budget. Continue analysis relative to organizational needs.
- **FY28:** Continue with commitment to hold back any operating budget overrides, deliver balanced FY29 budget. Continue analysis relative to organizational needs, projections for potential operational override to accommodate a FY30 budget.

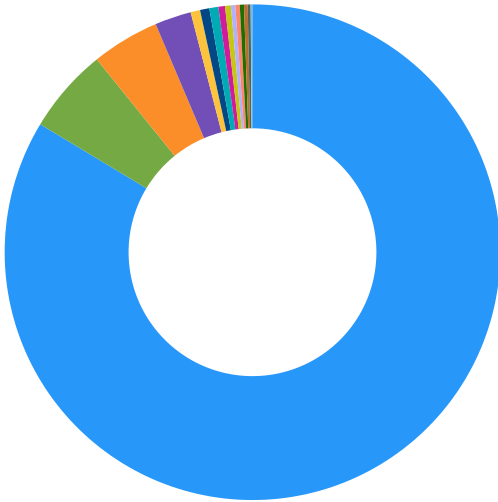
December 2, 2025

Middleton Select Board

# Budget Overview

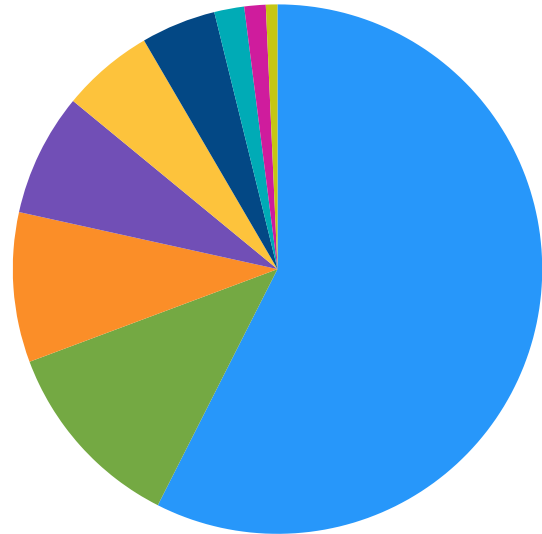
The fiscal year (FY) 2027 operating budget requests for the general fund total \$52,207,946, an increase of 3.8% over FY2026. See below for a summary of the operating budget revenues and expenditures.

## Revenues by Type



- Real Estate Taxes **(Budgeted) (83.64%)**
- State Aid **(Budgeted) (5.55%)**
- Motor Vehicle Excise Tax **(Budgeted) (4.43%)**
- Transfers In **(Budgeted) (2.36%)**
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- Departmental Revenues - Cemeteries **(Budgeted) (0.06%)**
- Medicaid Reimbursement **(Budgeted) (0.03%)**
- Fines and Forfeitures **(Budgeted) (0.02%)**

## Expenditures by Function



- Education **(Budgeted) \$30,216,785**
- Public Safety **(Budgeted) \$6,224,668**
- Unclassified **(Budgeted) \$4,809,445**
- Debt Service **(Budgeted) \$3,939,976**
- General Government **(Budgeted) \$2,963,312**
- Public Works **(Budgeted) \$2,402,927**
- Culture and Recreation **(Budgeted) \$957,597**
- Human Services **(Budgeted) \$690,736**
- Intergovernmental **(Budgeted) \$368,104**





# Expenditure Summary

The budget drivers that we have for FY2027 are as follows:

**Information Technology** — Increase in costs for the new municipal campus as well as capturing cyber-security related measures within the operating budget vs the capital budget.

**Elections** — Increased cost of staffing three town meetings and elections during the fiscal year

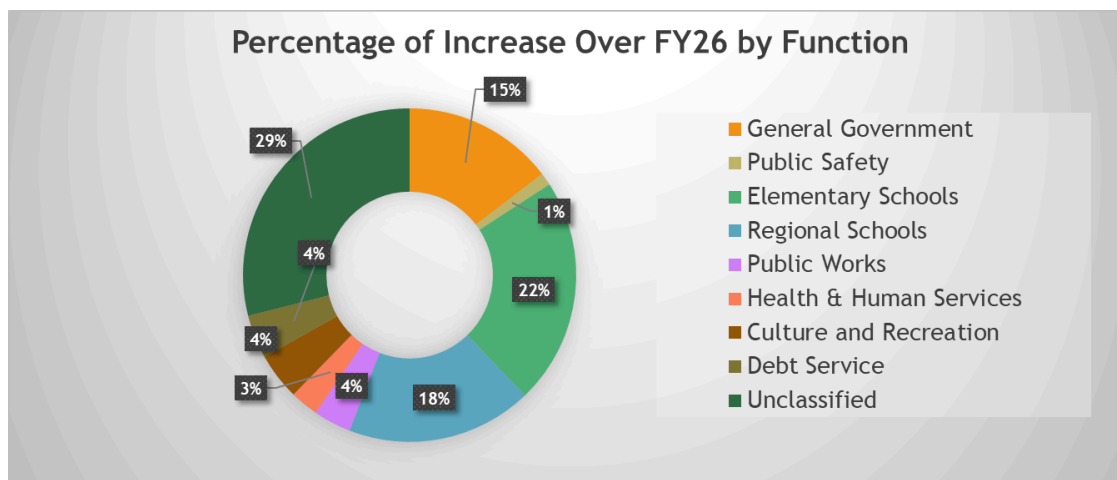
**Town Buildings** — FY27 marks the first full year for the two new municipal buildings. Budget is increased for maintenance/contracts for new buildings while still carrying all "old" municipal buildings.

**Council on Aging** — The Town's allocation of the Title IIIB grant decreased by half for Fiscal Year 2027; the cost is shifted to the operating budget.

**Veteran's Agent** - Additional hours for the Veteran's Agent was contracted based on the needs of the Veteran's in Town.

**Library** — The salary line item for the Library custodians was moved from Town Buildings into the Library's budget to more accurately reflect their budget.

**Unclassified** - There are various drivers within this line item. 1. **Retirement** has an increase of 13.4% or approximately \$311,000. The Town's share of the Essex Regional Retirement System's retirement assessment increased. 2. **Health & Dental Insurance** is budgeted with a 20% premium increase for Health Insurance and a 5% increase for dental insurance resulting in an overall increase to the budget of approximately \$182,000. There were shifts in actual enrollment vs budgeted enrollment numbers to help offset the premium increases.



# Year-Over-Year Expenditure Breakdown by Department

Department	FY2026 Budget	FY 2027 Proposed	FY26 to FY27	
	Total Budget	Total Budget	\$ Change	% Change
Moderator	500	\$1,000	\$500	100.0%
Select Board/Administrator	434,088	\$445,203	\$11,115	2.6%
Finance Committee	100,900	\$100,215	-\$685	-0.7%
Town Accountant	279,762	\$283,901	\$4,139	1.5%
Board of Assessors	245,585	\$258,382	\$12,797	5.2%
Treasurer/Collector	289,598	\$290,213	\$615	0.2%
Custodian of Lands	2,500	\$2,500	\$0	0.0%
Town Counsel	96,000	\$96,000	\$0	0.0%
Information Technology	559,568	\$634,886	\$75,318	13.5%
Town Clerk	242,137	\$258,338	\$16,201	6.7%
Elections	44,995	\$101,886	\$56,891	126.4%
Conservation Comm.	107,624	\$110,534	\$2,910	2.7%
Planning Board	114,971	\$114,464	-\$507	-0.4%
Town Buildings	153,816	\$250,790	\$96,974	63.0%
Town Reports	12,500	\$15,000	\$2,500	20.0%
Police Department	2,819,883	\$2,854,343	\$34,460	1.2%
Fire Department	3,032,623	\$3,007,760	-\$24,863	-0.8%
Inspections Dept.	322,888	\$335,722	\$12,834	4.0%
Animal Control	25,722	\$26,344	\$622	2.4%
Constable	500	\$500	\$0	0.0%
Elementary School	16,725,396	\$17,143,531	\$418,135	2.5%
Essex N.S Technical H.S.	1,158,466	\$1,212,979	\$54,513	4.7%
Masco School	11,571,000	\$11,860,275	\$289,275	2.5%
Public Works	1,315,153	\$1,340,524	\$25,371	1.9%
Snow and Ice	351,520	\$370,727	\$19,207	5.5%
Transfer Station	666,599	\$691,676	\$25,077	3.8%
Board of Health	178,955	\$182,807	\$3,852	2.2%
Council on Aging	340,541	\$364,456	\$23,915	7.0%
Veteran's Agent	84,145	\$107,052	\$22,907	27.2%
Tri-Town Council	29,925	\$31,421	\$1,496	5.0%
Garden Club	5,000	\$5,000	\$0	0.0%
Library	799,324	\$885,489	\$86,165	10.8%
Recreation Comm.	59,004	\$64,608	\$5,604	9.5%
Historical Comm.	1,000	\$1,000	\$0	0.0%
Patriotic Observances	6,500	\$6,500	\$0	0.0%
Chief Wills Day	5,000	\$0	-\$5,000	-100.0%
Debt Service	3,859,476	\$3,939,976	\$80,500	2.1%
Unclassified	4,258,773	\$4,809,445	\$550,672	12.9%
<b>Total Budgets</b>	<b>50,301,937</b>	<b>\$52,205,447</b>	<b>\$1,903,510</b>	<b>3.8%</b>

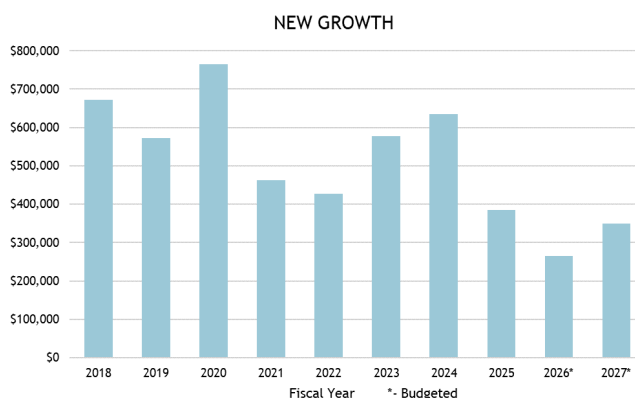
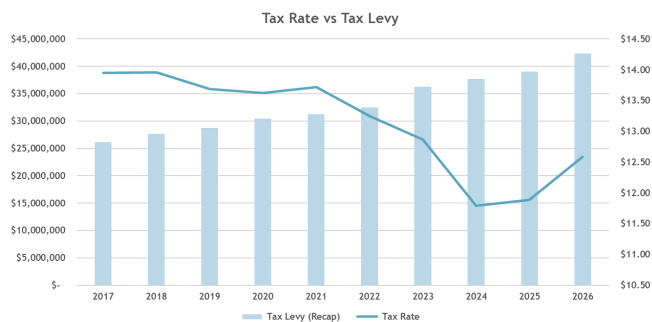


# Revenue Summary

## Property Taxes

As shown in the tables on the preceding pages, property taxes make up 84% of the Town's general fund revenues. There are three main factors that can affect the amount of revenue generated by real and personal property taxes; automatic 2.5% increase, new growth and overrides/exclusions. The 2.5% increase over the prior year levy is \$977,513. In FY2027, based on historical trends and projected construction projects, we are conservatively estimating new growth to be \$300,000. This number will be revisited before the next budget draft is released to look at new developments happening in town.

The Town tax levy (\$42,320,638) is well below the levy ceiling (\$84,036,215). The Town's Maximum Allowable Levy for FY 2026 was \$42,705,437. For FY2026 our excess levy capacity was \$384,799.

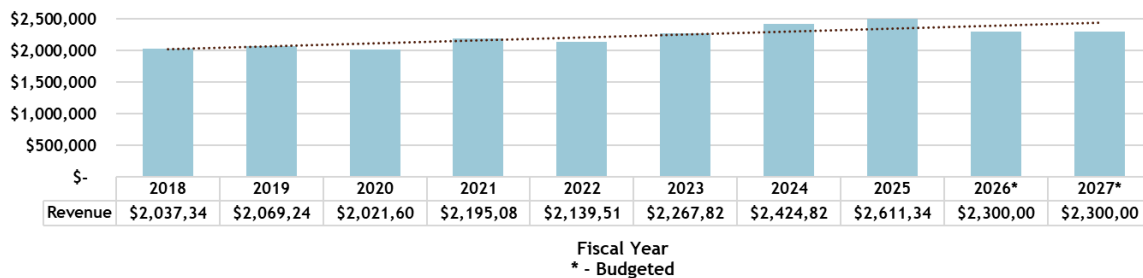


## Motor Vehicle Excise

This is the third largest revenue source for the Town and the largest source of local receipts. It is difficult to predict the revenue trends as it is based on the value of the vehicles owned by residents. We have been waiting to see a decline in motor vehicle excise taxes, but it has not yet happened. This line item is currently level funded as the largest commitment for fiscal year 2026 has not been released at this time.



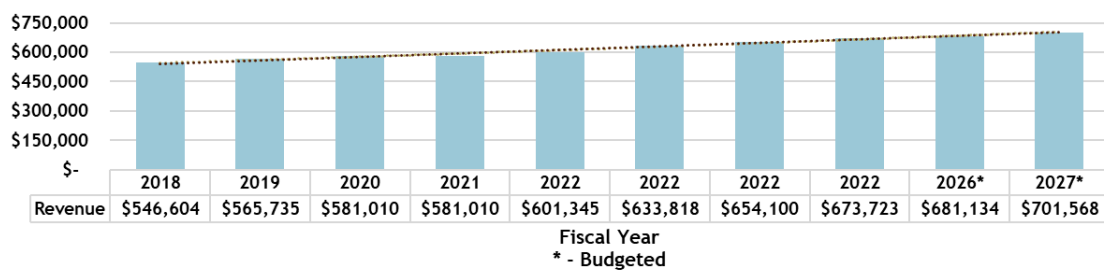
## Motor Vehicle Excise



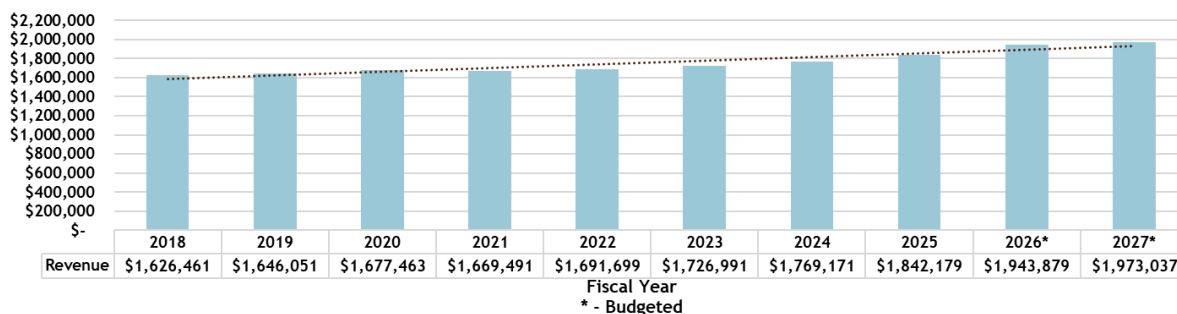
## State Aid

The primary source of state aid for the Town is Cherry Sheet revenues. This consists of local aid and specific reimbursements and distributions such as aid to public libraries, veterans' benefits, state-owned land, charter school tuition and a number of other items. At the time of printing, the Governor's budget had not been released; the Town is estimating an increase in Unrestricted aid of 2.5% and an increase in Chapter 70 of 3%.

## Unrestricted Aid



## Chapter 70



## Status of Financial Policy Goals

This summary shows how the Town of Middleton is meeting its financial management policies and what needs to take place if those goals have not been met. The full text of the financial policies and procedures can be located in the Appendix.



## General Stabilization Fund Balance - Financial Policy Item #4

**Goal:** Balance in the General Stabilization Fund of 4%-6% of the current year's budgeted general fund operating appropriation

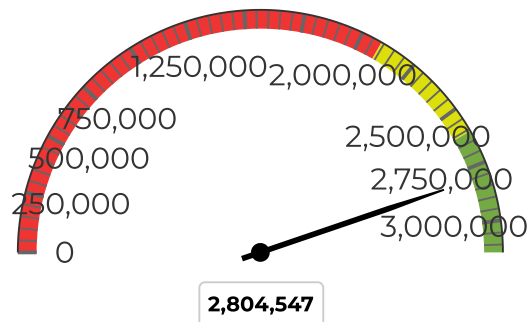
Fund Balance as of 12/31/2025: **\$2,804,547**

Fiscal Year 2027 general fund operating appropriation - **\$52,207,946**

Fund balance as a % of GF operating - **5.3%**

Policy Met = **Yes**

### General Stabilization Fund Balance



## Capital Stabilization Fund Balance - Financial Policy item #4

**Goal:** Balance in the Capital Stabilization Fund of 2%-3% of the current year's budgeted general fund operating appropriation

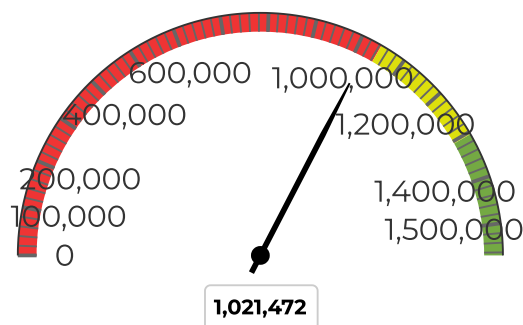
Fund Balance as of 12/31/2025: **\$1,021,472**

Fiscal Year 2026 general fund operating appropriation - **\$52,207,946**

Fund balance as a % of GF operating - **1.96%**

Policy Met = **No**; need to transfer \$22,687 into the fund to meet minimum requirements

### Capital Stabilization Fund Balance



## Free Cash - Financial Policy item #5

**Goal:** Maintain Free Cash at a target range of at least 3% of the prior year general fund operating appropriation

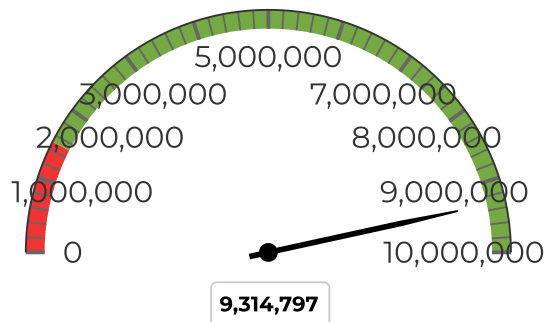
Free Cash Certification as of 7/1/2025:

**\$9,314,797**

Fiscal Year 2025 general fund operating appropriation - **\$50,309,438**

Free Cash Balance as a % of GF operating  
-**18.5%**

### Free Cash Certification



Policy Met = **Yes**

## Excess Levy Capacity - Financial Policy item #6

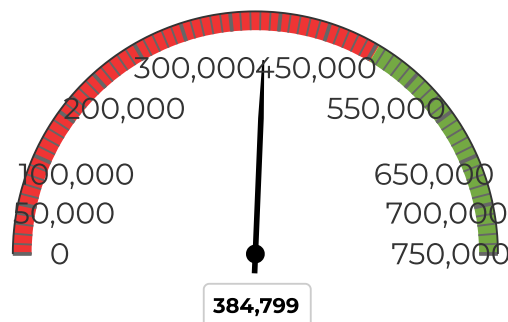
**Goal:** Maintain Excess Levy Capacity of at least 1% of current year budgeted general fund operating appropriation

Excess Levy Capacity from Fiscal Year 2025 Tax Recapulation - **\$384,799**

Fiscal Year 2025 general fund operating appropriation - **\$50,309,438**

Excess Levy Capacity balances as a % of GF operating - **0.76%**

### Excess Levy Capacity



Policy Met = **No**; The Select Board and Finance Committee voted during the last budget cycle to use more excess levy capacity to close the budget gap. A plan is in place to bring it back up to standard within two fiscal years.

# Supplemental Budget Requests

Town Administration received two supplemental budget requests for Fiscal Year 2027; both pertaining to staffing within Public Safety departments.

## Public Safety Complex - Administrative Assistant Request

This is a combined request of the Police and Fire departments.

[Link to Supplemental Budget Request](#)

## Fire Department - Deputy Chief

[Link to Supplemental Budget Request](#)





# Town of Middleton Three-Year Budget Projection

## TOWN OF MIDDLETON SUMMARY OF PROJECTED REVENUES AND EXPENDITURES

	FY2026	FY2027	FY2028	FY2029	FY2030
<b>Revenues</b>					
Property Tax Levy	\$ 42,320,639	\$ 43,690,858	\$ 45,103,215	\$ 46,418,271	\$ 47,788,047
State Aid	2,832,142	2,884,399	2,937,761	2,992,252	3,022,742
Local Receipts	4,413,344	4,413,344	4,504,344	4,598,294	4,695,291
Other Available Funds - General Fund	2,506,441	1,227,870	1,244,944	1,262,359	1,222,359
Free Cash (special articles only)	3,358,420	1,321,194	2,528,061	988,759	988,759
Other Available Funds - Enterprise Funds	341,817	345,363	354,162	361,480	361,481
<b>Total Revenues</b>	<b>\$ 55,772,803</b>	<b>\$ 53,883,029</b>	<b>\$ 56,672,486</b>	<b>\$ 56,621,415</b>	<b>\$ 58,078,679</b>
<b>Expenditures</b>					
General Government	\$ 2,684,544	\$ 2,963,312	\$ 3,003,054	\$ 3,058,961	\$ 3,115,320
Public Safety	6,201,616	6,224,669	6,371,108	6,505,282	6,642,733
Elementary Education	16,725,396	17,143,531	17,949,235	18,793,164	19,677,149
Regional School Assessments & Debt	12,729,466	13,073,254	13,426,701	13,790,504	14,164,828
Public Works	2,333,272	2,402,927	2,442,369	2,484,854	2,524,128
Human Services	638,566	690,736	706,886	723,859	741,232
Culture & Recreation	870,828	957,597	979,693	1,002,374	1,023,032
Debt Service	3,859,476	3,939,975	4,131,175	4,113,075	4,017,850
Employee Benefits	3,825,573	4,319,371	4,740,270	5,207,082	5,728,665
Salary Reserve	40,000	70,000	70,000	70,000	70,000
Prop/Liability Insurances	393,200	420,075	449,044	480,280	513,970
Other Amounts to be Raised	244,313	242,500	242,500	242,500	242,500
State and County Assessments	361,805	368,104	374,560	381,177	387,960
Article from Available Funds	1,164,510	0	0	0	0
Articles from Free Cash	560,773	400,000	350,000	350,000	350,000
Capital Articles from Free Cash	2,797,648	921,194	2,178,061	638,759	638,759
Enterprise Funds	341,817	345,363	354,162	361,480	369,029
<b>Total Expenditures</b>	<b>\$ 55,772,803</b>	<b>\$ 54,482,607</b>	<b>\$ 57,768,818</b>	<b>\$ 58,203,351</b>	<b>\$ 60,207,157</b>
<b>Surplus/(Deficit)</b>	<b>\$ 0</b>	<b>\$ (599,578)</b>	<b>\$ (1,096,332)</b>	<b>\$ (1,581,937)</b>	<b>\$ (2,128,478)</b>



TOWN OF MIDDLETON THREE YEAR REVENUE PROJECTION					
Revenue Projections	FY2026 Adopted	FY2027 Projected	FY2028 Projected	FY2029 Projected	FY2029 Projected
<b>PROPERTY TAX LEVY</b>					
Prior Year Tax Levy Limit	\$ 35,956,431	\$ 39,100,500	\$ 40,378,013	\$ 41,687,463	\$ 43,029,650
2.5% Increase	898,911	977,513	1,009,450	1,042,187	1,075,741
Prop 2 1/2 Override	1,979,470	0	0	0	0
Certified New Growth	265,688	300,000	300,000	300,000	300,000
TAX Levy Limit Total	39,100,500	40,378,013	41,687,463	43,029,650	44,405,391
Debt Exclusions	3,604,938	3,743,487	3,941,487	3,935,062	3,948,762
Maximum Allowable Levy	42,705,438	44,121,500	45,628,950	46,964,712	48,354,153
Excess Tax Levy Capacity	(384,799)	(430,642)	(525,735)	(546,441)	(566,106)
TOTAL	\$ 42,320,639	\$ 43,690,858	\$ 45,103,215	\$ 46,418,271	\$ 47,788,047
<b>STATE AID CHERRY SHEET</b>					
Chapter 70 Education Aid	\$ 1,943,879	\$ 1,973,037	\$ 2,002,633	\$ 2,032,672	\$ 2,063,162
Charter Tuition Reimbursement	2,268	2,268	2,268	2,268	2,268
Unrestricted General Government Aid	681,134	701,568	722,615	744,294	744,294
Veterans Benefits	28,381	28,381	28,381	28,381	28,381
Exemptions VBS and Elderly	133,264	135,929	138,648	141,421	141,421
State Owned Land	43,216	43,216	43,216	43,216	43,216
TOTAL	\$ 2,832,142	\$ 2,884,399	\$ 2,937,761	\$ 2,992,252	\$ 3,022,742
<b>ESTIMATED LOCAL RECEIPTS</b>					
Motor Vehicle Excise	\$ 2,300,000	\$ 2,300,000	\$ 2,369,000	\$ 2,440,070	\$ 2,513,272
Other Excise- Room	225,000	225,000	234,000	243,360	253,094
Other Excise - Meals	325,000	325,000	338,000	351,520	365,581
Penalties/Interest on Taxes and Excises	100,000	100,000	100,000	100,000	100,000
Payments in Lieu of Taxes	150,000	150,000	150,000	150,000	150,000
Other Charge for Services - TSS	315,000	315,000	315,000	315,000	315,000
Fees	141,000	141,000	141,000	141,000	141,000
Departmental Revenue - Cemeteries	30,000	30,000	30,000	30,000	30,000
Other Departmental Revenue	123,500	123,500	123,500	123,500	123,500
Building Permits	300,000	300,000	300,000	300,000	300,000
Other Licenses and Permits	151,000	151,000	151,000	151,000	151,000
Fines and Forfeits	10,000	10,000	10,000	10,000	10,000
Investment Income	200,000	200,000	200,000	200,000	200,000
Medicaid Reimbursement	17,000	17,000	17,000	17,000	17,000
Misc Recurring/Non Recurring	25,844	25,844	25,844	25,844	25,844
TOTAL	\$ 4,413,344	\$ 4,413,344	\$ 4,504,344	\$ 4,598,294	\$ 4,695,291
<b>AVAILABLE FUNDS/OTHER FINANCING ENTERPRISE FUNDS</b>					
For Water Enterprise Fund Budget	233,287	\$ 235,748	\$ 243,450	\$ 249,661	\$ 249,661
For Sewer Enterprise Fund Budget	108,530	109,615	110,711	111,819	111,819
TOTAL	\$ 341,817	\$ 345,363	\$ 354,162	\$ 361,480	\$ 361,481
<b>AVAILABLE FUNDS/OTHER FINANCING GENERAL FUND</b>					
Operating Budget Transfers	\$ 844,658	\$ 853,691	\$ 870,765	\$ 888,180	\$ 888,180
Warrant Articles from SRF's	664,510	0	0	0	0
MELD	260,000	260,000	260,000	260,000	220,000
SESD Indirect Costs	6,924	8,603	8,603	8,603	8,603
Water Enterprise Indirect Costs	97,204	105,576	105,576	105,576	105,576
Stabilization Funds	633,145	0	0	0	0
TOTAL	\$ 2,506,441	\$ 1,227,870	\$ 1,244,944	\$ 1,262,359	\$ 1,222,359
<b>FREE CASH</b>					
Free Cash for Fiduciary Funds	\$ 560,773	\$ 400,000	\$ 350,000	\$ 350,000	\$ 350,000
Free Cash for Capital Warrant Articles	2,797,647	921,194	2,178,061	638,759	638,759
TOTAL	\$ 3,358,420	\$ 1,321,194	\$ 2,528,061	\$ 988,759	\$ 988,759
<b>TOTAL REVENUES</b>	<b>\$ 55,772,803</b>	<b>\$ 53,883,029</b>	<b>\$ 56,672,486</b>	<b>\$ 56,621,415</b>	<b>\$ 58,078,679</b>



TOWN OF MIDDLETON THREE-YEAR EXPENDITURE PROJECTION					
Expenditure Projections	FY2026 Adopted	FY2027 Proposed	FY2028 Projected	FY2029 Projected	FY2030 Projected
<b>GENERAL GOVERNMENT</b>					
Salaries & Wages	\$ 1,630,441	\$ 1,696,041	\$ 1,724,310	\$ 1,768,630	\$ 1,813,286
Finance Committee Reserve Fund	100,000	100,000	100,000	100,000	100,000
Other Expenses	934,103	1,147,271	1,158,744	1,170,331	1,182,034
Capital Outlay	20,000	20,000	20,000	20,000	20,000
<b>TOTAL</b>	<b>\$ 2,684,544</b>	<b>\$ 2,963,312</b>	<b>\$ 3,003,054</b>	<b>\$ 3,058,961</b>	<b>\$ 3,115,320</b>
<b>PUBLIC SAFETY</b>					
Salaries & Wages	\$ 5,624,942	\$ 5,682,822	\$ 5,824,138	\$ 5,953,137	\$ 6,085,361
Other Expenses	541,174	512,347	517,470	522,645	527,872
Capital Outlay	35,500	29,500	29,500	29,500	29,500
<b>TOTAL</b>	<b>\$ 6,201,616</b>	<b>\$ 6,224,669</b>	<b>\$ 6,371,108</b>	<b>\$ 6,505,282</b>	<b>\$ 6,642,733</b>
<b>EDUCATION</b>					
Salaries & Wages	\$ 11,582,895	\$ 11,996,229	\$ 12,596,040	\$ 13,225,842	\$ 13,887,135
Other Expenses	5,142,501	5,147,302	5,353,194	5,567,322	5,790,015
<b>TOTAL</b>	<b>\$ 16,725,396</b>	<b>\$ 17,143,531</b>	<b>\$ 17,949,235</b>	<b>\$ 18,793,164</b>	<b>\$ 19,677,149</b>
<b>REGIONAL SCHOOL ASSESSMENTS</b>					
Masconomet Assessment	\$ 11,571,000	\$ 11,860,275	\$ 12,156,782	\$ 12,460,701	\$ 12,772,219
N.Shore Essex Tech Assessment	1,085,714	1,140,000	1,197,000	1,256,850	1,319,692
N.Shore Essex Tech Debt	72,752	72,979	72,919	72,953	72,917
<b>TOTAL</b>	<b>\$ 12,729,466</b>	<b>\$ 13,073,254</b>	<b>\$ 13,426,701</b>	<b>\$ 13,790,504</b>	<b>\$ 14,164,828</b>
<b>PUBLIC WORKS &amp; FACILITIES</b>					
Salaries & Wages	\$ 1,142,405	\$ 1,180,427	\$ 1,207,834	\$ 1,238,163	\$ 1,265,161
Other Expenses	1,171,867	1,203,500	1,215,535	1,227,690	1,239,967
Capital Outlay	19,000	19,000	19,000	19,000	19,000
<b>TOTAL</b>	<b>\$ 2,333,272</b>	<b>\$ 2,402,927</b>	<b>\$ 2,442,369</b>	<b>\$ 2,484,854</b>	<b>\$ 2,524,128</b>
<b>HUMAN SERVICES</b>					
Salaries & Wages	\$ 486,283	\$ 543,186	\$ 557,861	\$ 573,343	\$ 589,212
Other Expenses	152,283	147,550	149,026	150,516	152,021
<b>TOTAL</b>	<b>\$ 638,566</b>	<b>\$ 690,736</b>	<b>\$ 706,886</b>	<b>\$ 723,859</b>	<b>\$ 741,232</b>
<b>CULTURE and RECREATION</b>					
Salaries & Wages	\$ 591,634	\$ 674,531	\$ 693,796	\$ 713,618	\$ 731,389
Other Expenses	279,194	283,066	285,897	288,756	291,643
<b>TOTAL</b>	<b>\$ 870,828</b>	<b>\$ 957,597</b>	<b>\$ 979,693</b>	<b>\$ 1,002,374</b>	<b>\$ 1,023,032</b>
<b>DEBT SERVICE</b>					
Existing General Fund Debt- Exempt	\$ 3,630,782	\$ 3,769,331	\$ 3,967,331	\$ 3,960,906	\$ 3,974,606
Existing General Fund Debt- Non Exempt	228,694	170,644	163,844	152,169	43,244
<b>TOTAL</b>	<b>\$ 3,859,476</b>	<b>\$ 3,939,975</b>	<b>\$ 4,131,175</b>	<b>\$ 4,113,075</b>	<b>\$ 4,017,850</b>
<b>EMPLOYEE BENEFITS</b>					
Retirement (net early discount)	\$ 2,637,288	\$ 2,963,301	\$ 3,159,091	\$ 3,364,432	\$ 3,583,120
Less: MELD Share	(487,371)	(502,310)	(535,466)	(570,271)	(607,339)
Unemployment	15,000	10,000	10,000	10,000	10,000
Health Insurance	1,496,402	1,678,057	1,929,766	2,219,230	2,552,115
Life insurance	2,450	2,208	2,208	2,208	2,208
Medicare (1.45%)	161,804	168,114	174,671	181,483	188,561
<b>TOTAL</b>	<b>\$ 3,825,573</b>	<b>\$ 4,319,371</b>	<b>\$ 4,740,270</b>	<b>\$ 5,207,082</b>	<b>\$ 5,728,665</b>
<b>SALARY RESERVE</b>					
Salary Reserve	\$ 40,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
<b>TOTAL</b>	<b>\$ 40,000</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>



Expenditure Projections (cont.)	FY2026 Adopted	FY2027 Proposed	FY2028 Projected	FY2029 Projected	FY2029 Projected
<b>PROPERTY/LIABILITY INSURANCES</b>					
Workers Comp	\$ 118,000	\$ 123,900	\$ 130,095	\$ 136,600	\$ 143,430
Property/Liability/endorsement changes	240,000	252,000	264,600	277,830	291,722
Accident-Police	130,000	143,000	157,300	173,030	190,333
Surety Bonds/premium costs/deductibles	66,200	66,200	66,200	66,200	66,200
Less: School and MELD Share	(161,000)	(165,025)	(169,151)	(173,379)	(177,714)
<b>TOTAL</b>	<b>\$ 393,200</b>	<b>\$ 420,075</b>	<b>\$ 449,044</b>	<b>\$ 480,280</b>	<b>\$ 513,970</b>
<b>OTHER AMOUNTS TO BE RAISED</b>					
Overlay	\$ 236,813	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000
Fund Deficits	5,000	-	-	-	-
Tax Title	2,500	2,500	2,500	2,500	2,500
<b>TOTAL</b>	<b>\$ 244,313</b>	<b>\$ 242,500</b>	<b>\$ 242,500</b>	<b>\$ 242,500</b>	<b>\$ 242,500</b>
<b>STATE AND COUNTY ASSESSMENTS</b>					
Mosquito Control	\$ 63,221	\$ 63,221	\$ 63,221	\$ 63,221	\$ 63,221
Air Pollution	4,301	4,301	4,301	4,301	4,301
Metropolitan Area Planning Council	5,444	5,444	5,444	5,444	5,444
RMV Non-Renewal Surcharge	7,680	7,680	7,680	7,680	7,680
MBTA	251,941	258,240	264,696	271,313	278,096
School Choice Sending Tuition	6,093	6,093	6,093	6,093	6,093
Charter School Sending Tuition	23,125	23,125	23,125	23,125	23,125
<b>TOTAL</b>	<b>\$ 361,805</b>	<b>\$ 368,104</b>	<b>\$ 374,560</b>	<b>\$ 381,177</b>	<b>\$ 387,960</b>
<b>WATER ENTERPRISE</b>					
Salaries & Wages	\$ 108,687	\$ 111,548	\$ 118,008	\$ 122,965	\$ 128,129
Other Expenses	124,600	124,200	125,442	126,696	127,963
<b>TOTAL</b>	<b>\$ 233,287</b>	<b>\$ 235,748</b>	<b>\$ 243,450</b>	<b>\$ 249,661</b>	<b>\$ 256,093</b>
<b>SEWER ENTERPRISE</b>					
Other Expenses	\$ 108,530	\$ 109,615	\$ 110,711	\$ 111,819	\$ 112,937
<b>TOTAL</b>	<b>\$ 108,530</b>	<b>\$ 109,615</b>	<b>\$ 110,711</b>	<b>\$ 111,819</b>	<b>\$ 112,937</b>
<b>ARTICLES FROM OTHER AVAILABLE FUNDS</b>					
Articles from SRF's	\$ 664,510	\$ -	\$ -	\$ -	\$ -
Articles from Stabilization Fund(s)	500,000	-	-	-	-
<b>TOTAL</b>	<b>\$ 1,164,510</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ARTICLES FROM FREE CASH</b>					
General Stabilization Fund	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Capital Stabilization Fund	100,000	50,000	50,000	50,000	50,000
Retirement Stabilization Fund	50,000	50,000	50,000	50,000	50,000
OPEB Fund	100,000	200,000	200,000	200,000	200,000
SPED Stabilization Fund	-	50,000	-	-	-
Facilities Complex Stabilization Fund	250,000	-	-	-	-
Town Meeting Supplemental Appropriations (PY budget)	10,773	-	-	-	-
<b>TOTAL</b>	<b>\$ 560,773</b>	<b>\$ 400,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>
<b>CAPITAL ARTICLES FROM FREE CASH</b>					
Capital Outlay	\$ 2,797,647	\$ 921,194	\$ 2,178,061	\$ 638,759	\$ 638,759
<b>TOTAL</b>	<b>\$ 2,797,647</b>	<b>\$ 921,194</b>	<b>\$ 2,178,061</b>	<b>\$ 638,759</b>	<b>\$ 638,759</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 55,772,802</b>	<b>\$ 54,482,607</b>	<b>\$ 57,768,818</b>	<b>\$ 58,203,351</b>	<b>\$ 60,207,157</b>

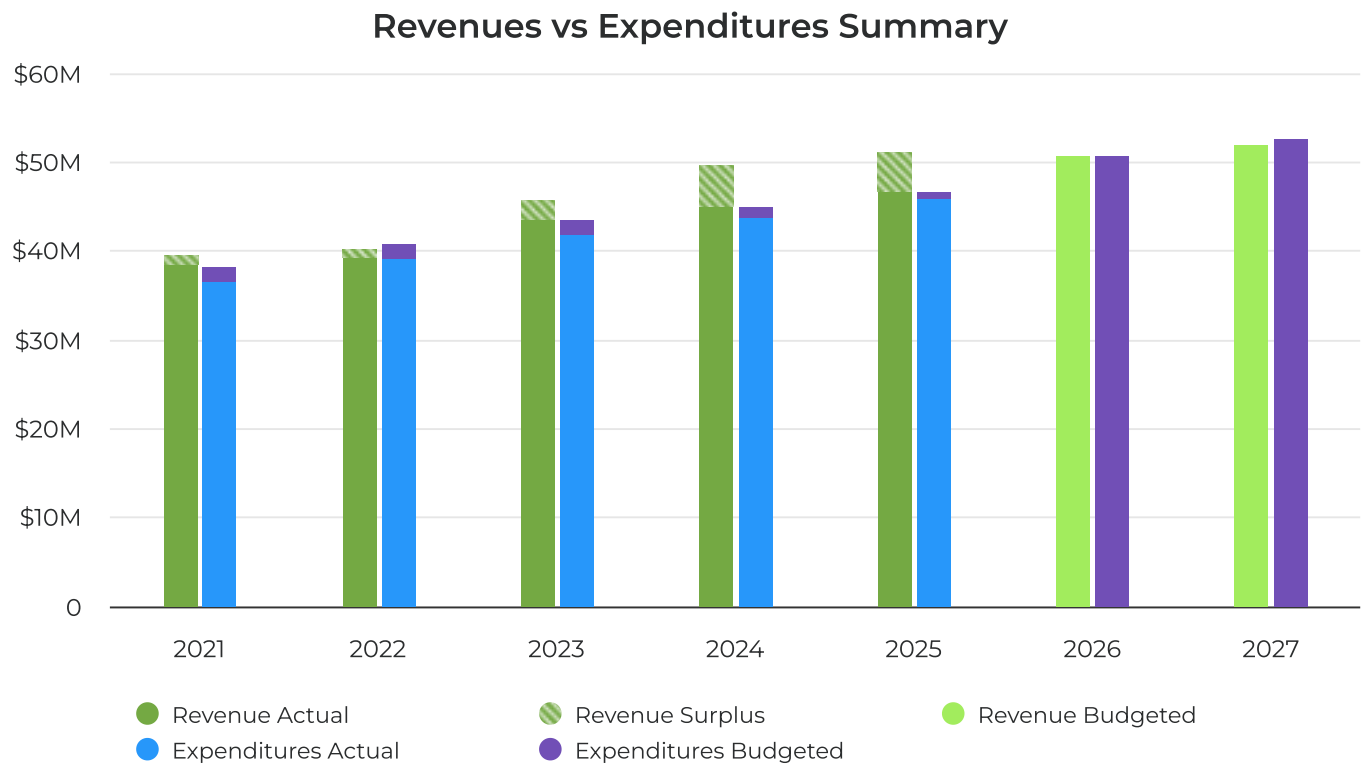




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# General Fund

## Summary



## Comprehensive Fund Summary

### Comprehensive Fund Summary

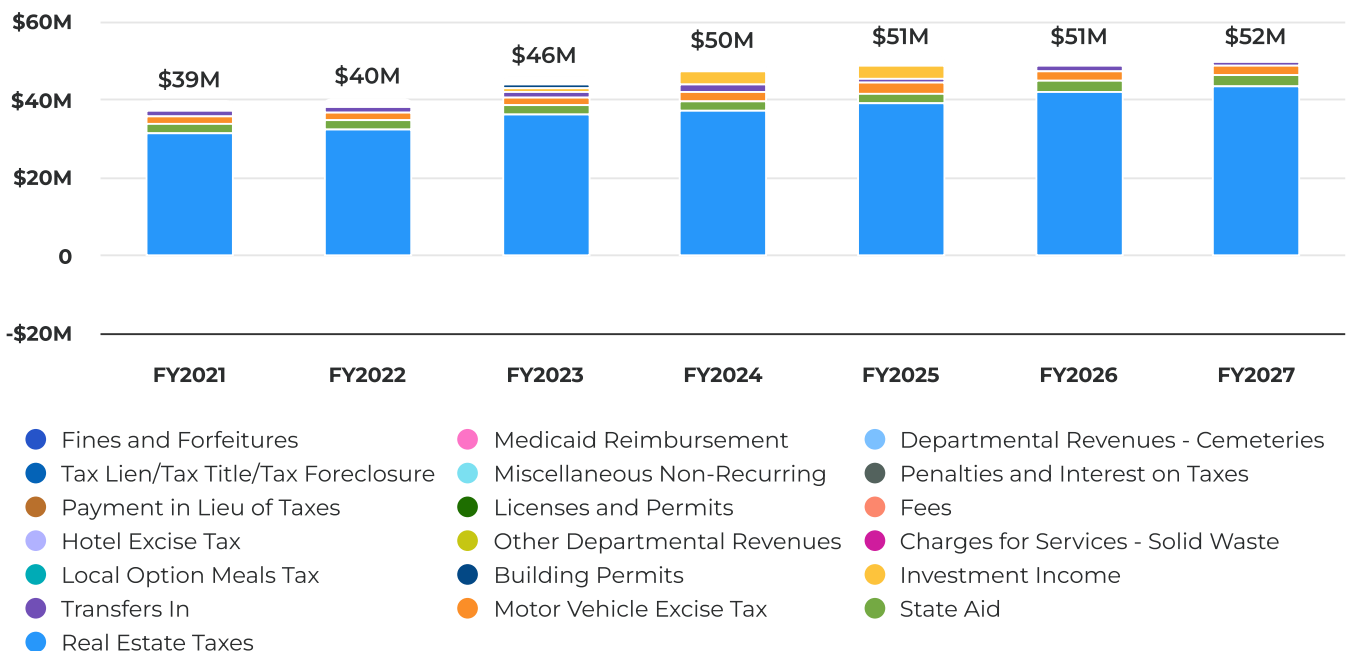
Category	FY 2026 Amended Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
<b>Revenues</b>				
Hotel Excise Tax	\$225,000.00	\$225,000.00	-	0.00%
Motor Vehicle Excise Tax	\$2,300,000.00	\$2,300,000.00	-	0.00%
Fines and Forfeitures	\$10,000.00	\$10,000.00	-	0.00%
Local Option Meals Tax	\$325,000.00	\$325,000.00	-	0.00%
Real Estate Taxes	\$42,083,825.00	\$43,450,858.00	\$1,367,033.00	3.25%
Penalties and Interest on Taxes	\$100,000.00	\$100,000.00	-	0.00%
Other Departmental Revenues	\$123,500.00	\$123,500.00	-	0.00%
Payment in Lieu of Taxes	\$150,000.00	\$150,000.00	-	0.00%
Transfers In	\$1,341,931.00	\$1,227,870.00	-\$114,061.00	-8.50%
Fees	\$141,000.00	\$141,000.00	-	0.00%
Charges for Services - Solid Waste	\$315,000.00	\$315,000.00	-	0.00%
Departmental Revenues - Cemeteries	\$30,000.00	\$30,000.00	-	0.00%
Licenses and Permits	\$151,000.00	\$151,000.00	-	0.00%



Category	FY 2026 Amended Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budget (\$ Change)	FY 2026 Budget vs. FY 2027 Budget (% Change)
Building Permits	\$300,000.00	\$300,000.00	-	0.00%
Investment Income	\$200,000.00	\$200,000.00	-	0.00%
State Aid	\$2,832,142.00	\$2,884,399.00	\$52,257.00	1.85%
Medicaid Reimbursement	\$17,000.00	\$17,000.00	-	0.00%
<b>Total Revenues</b>	<b>\$50,645,398.00</b>	<b>\$51,950,627.00</b>	<b>\$1,305,229.00</b>	<b>2.58%</b>
<b>Expenditures</b>				
Debt Services and Other Financing	\$1,850,226.00	\$1,754,976.00	-\$95,250.00	-5.15%
Personal Services	\$21,058,600.01	\$21,773,234.99	\$714,634.98	3.39%
Employee Benefits	\$40,000.00	\$70,000.00	\$30,000.00	75.00%
Purchase of Services/Supplies	\$20,977,686.00	\$21,525,311.00	\$547,625.00	2.61%
Intergovernmental Charges	\$361,805.00	\$368,104.00	\$6,299.00	1.74%
Unemployment	\$15,000.00	\$10,000.00	-\$5,000.00	-33.33%
Retirement	\$2,149,917.00	\$2,460,991.00	\$311,074.00	14.47%
Liability Insurance	\$393,200.00	\$420,075.00	\$26,875.00	6.83%
Health Insurance	\$1,496,402.00	\$1,678,057.00	\$181,655.00	12.14%
Life Insurance	\$2,450.00	\$2,208.00	-\$242.00	-9.88%
Medicare-DEP Tax	\$161,804.00	\$168,114.00	\$6,310.00	3.90%
Capital Outlay	\$74,500.00	\$84,500.00	\$10,000.00	13.42%
Debt Service Expense	\$2,082,002.00	\$2,257,979.00	\$175,977.00	8.45%
<b>Total Expenditures</b>	<b>\$50,663,592.01</b>	<b>\$52,573,549.99</b>	<b>\$1,909,957.98</b>	<b>3.77%</b>
<b>Total Revenues Less Expenditures</b>	<b>-\$18,194.01</b>	<b>-\$622,922.99</b>	<b>-\$604,728.98</b>	<b>3,323.78%</b>

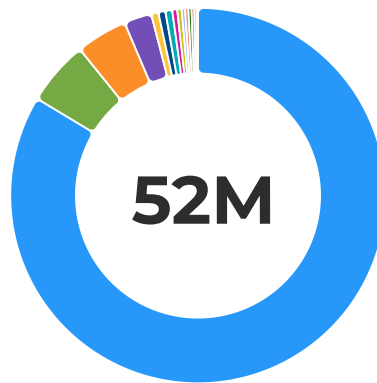
## Revenues by Revenue Source

Historical Revenue by Revenue Source





## FY27 Revenues by Revenue Source



Real Estate Taxes	\$43,450,858	83.64%
State Aid	\$2,884,399	5.55%
Motor Vehicle Excise Tax	\$2,300,000	4.43%
Transfers In	\$1,227,870	2.36%
Local Option Meals Tax	\$325,000	0.63%
Charges for Services - Solid Waste	\$315,000	0.61%
Building Permits	\$300,000	0.58%
Hotel Excise Tax	\$225,000	0.43%
Investment Income	\$200,000	0.38%
Licenses and Permits	\$151,000	0.29%
Payment in Lieu of Taxes	\$150,000	0.29%
Fees	\$141,000	0.27%
Other Departmental Revenues	\$123,500	0.24%
Penalties and Interest on Taxes	\$100,000	0.19%
Departmental Revenues - Cemeteries	\$30,000	0.06%
Medicaid Reimbursement	\$17,000	0.03%
Fines and Forfeitures	\$10,000	0.02%

## Revenues by Revenue Source

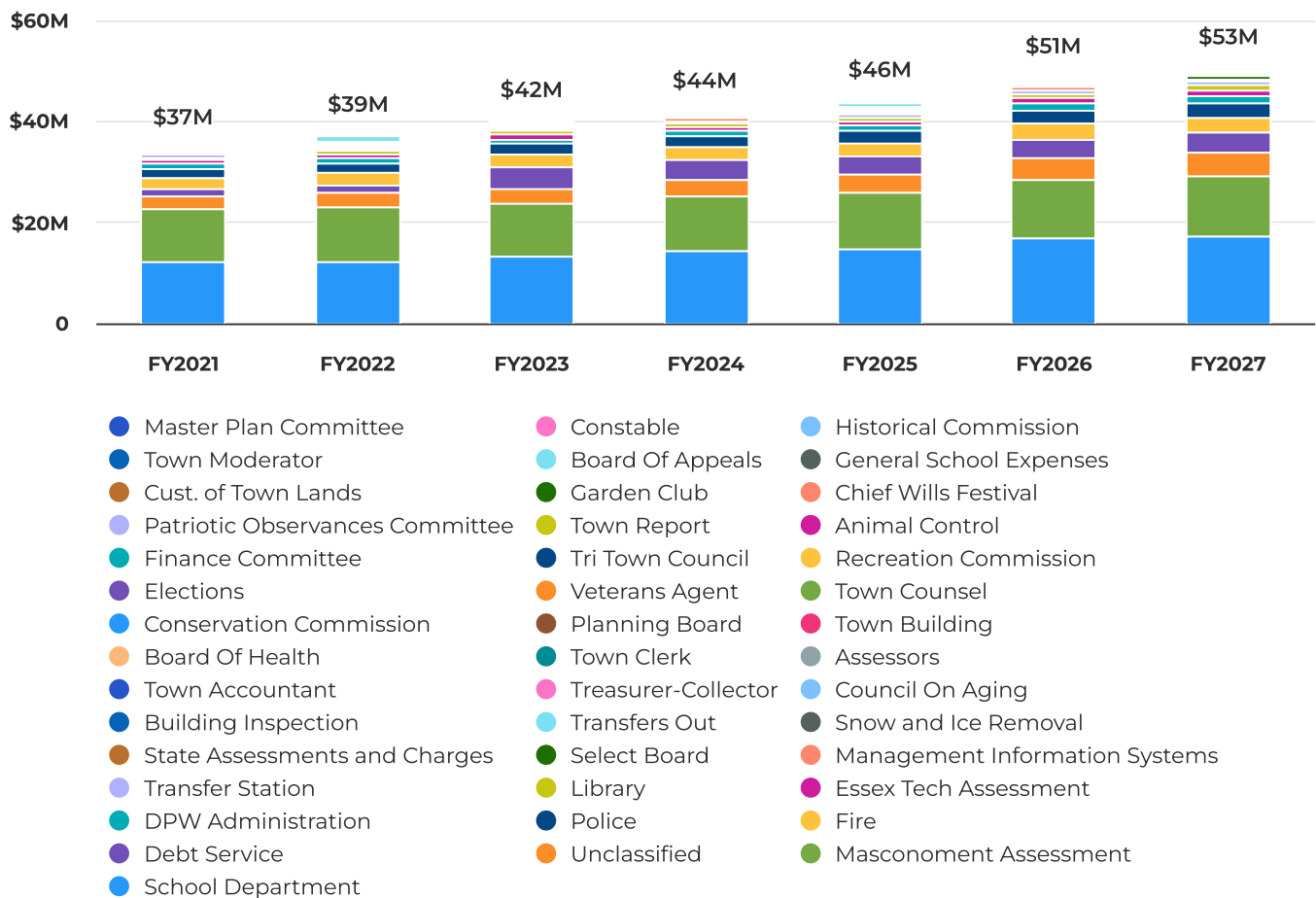
Category	FY 2026 Amended Budget	FY 2027 Budgeted	FY 2026 Balanced Budget vs. FY 2027 Budgeted (% Change)
Hotel Excise Tax	\$225,000.00	\$225,000.00	0.00%
Motor Vehicle Excise Tax	\$2,300,000.00	\$2,300,000.00	0.00%
Fines and Forfeitures	\$10,000.00	\$10,000.00	0.00%
Local Option Meals Tax	\$325,000.00	\$325,000.00	0.00%
Real Estate Taxes	\$42,083,825.00	\$43,450,858.00	3.25%
Penalties and Interest on Taxes	\$100,000.00	\$100,000.00	0.00%
Other Departmental Revenues	\$123,500.00	\$123,500.00	0.00%
Payment in Lieu of Taxes	\$150,000.00	\$150,000.00	0.00%
Transfers In	\$1,341,931.00	\$1,227,870.00	-8.50%
Fees	\$141,000.00	\$141,000.00	0.00%
Charges for Services - Solid Waste	\$315,000.00	\$315,000.00	0.00%
Departmental Revenues - Cemeteries	\$30,000.00	\$30,000.00	0.00%
Licenses and Permits	\$151,000.00	\$151,000.00	0.00%



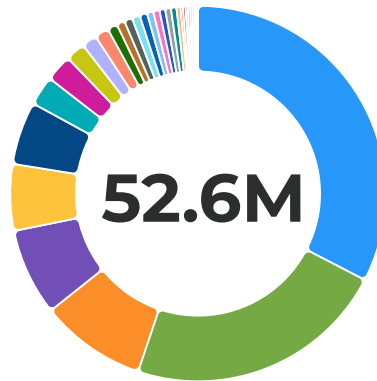
Category	FY 2026 Amended Budget	FY 2027 Budgeted	FY 2026 Balanced Budget vs. FY 2027 Budgeted (% Change)
Building Permits	\$300,000.00	\$300,000.00	0.00%
Investment Income	\$200,000.00	\$200,000.00	0.00%
State Aid	\$2,832,142.00	\$2,884,399.00	1.85%
Medicaid Reimbursement	\$17,000.00	\$17,000.00	0.00%
<b>Total Revenues</b>	<b>\$50,645,398.00</b>	<b>\$51,950,627.00</b>	<b>2.58%</b>

## Expenditures by Department

Historical Expenditures by Department



## FY27 Expenditures by Department



School Department	\$17,143,531	32.61%
Masconomet Assessment	\$11,860,275	22.56%
Unclassified	\$4,809,445	9.15%
Debt Service	\$3,939,976	7.49%
Fire	\$3,007,760	5.72%
Police	\$2,854,342	5.43%
DPW Administration	\$1,340,524	2.55%
Essex Tech Assessment	\$1,212,979	2.31%
Library	\$885,489	1.68%
Transfer Station	\$691,676	1.32%
Management Information Systems	\$634,886	1.21%
Select Board	\$445,203	0.85%
Snow and Ice Removal	\$370,727	0.71%
State Assessments and Charges	\$368,104	0.70%
Council On Aging	\$364,456	0.69%
Building Inspection	\$335,722	0.64%
Treasurer-Collector	\$290,213	0.55%
Town Accountant	\$283,901	0.54%
Assessors	\$258,382	0.49%
Town Clerk	\$258,338	0.49%
Town Building	\$250,790	0.48%
Board Of Health	\$182,807	0.35%
Planning Board	\$114,464	0.22%
Conservation Commission	\$110,534	0.21%
Veterans Agent	\$107,052	0.20%
Elections	\$101,886	0.19%
Finance Committee	\$100,215	0.19%
Town Counsel	\$96,000	0.18%
Recreation Commission	\$64,608	0.12%
Tri Town Council	\$31,421	0.06%
Animal Control	\$26,344	0.05%
Town Report	\$15,000	0.03%
Patriotic Observances Committee	\$6,500	0.01%
Garden Club	\$5,000	0.01%
Cust. of Town Lands	\$2,500	0.00%
Town Moderator	\$1,000	0.00%
Historical Commission	\$1,000	0.00%

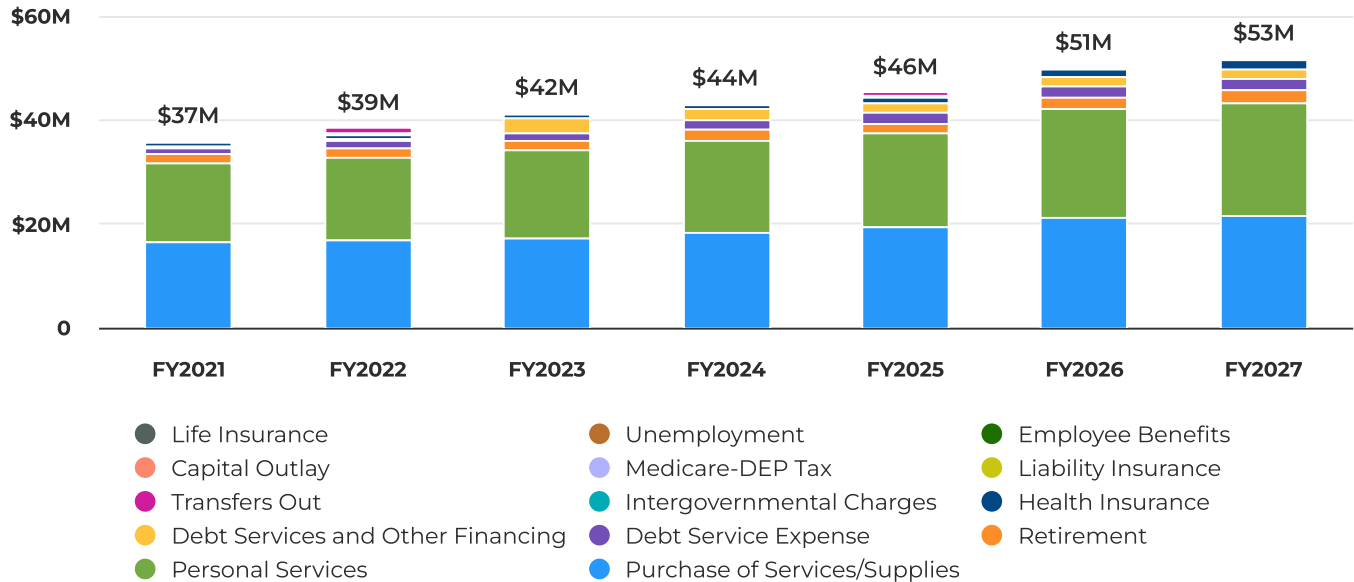
## Expenditures by Department

Category	FY 2026 Balanced Budget	FY 2027 Budgeted	FY 2026 Balanced Budget vs. FY 2027 Budgeted (% Change)
School Department	\$16,725,396.00	\$17,143,531.00	2.50%
DPW Administration	\$1,315,153.00	\$1,340,524.00	1.93%
Garden Club	\$5,000.00	\$5,000.00	0.00%
Library	\$799,324.00	\$885,489.00	10.78%
Snow and Ice Removal	\$351,520.00	\$370,727.00	5.46%
Board Of Health	\$178,955.00	\$182,807.00	2.15%
Recreation Commission	\$59,004.00	\$64,608.00	9.50%
Police	\$2,819,883.00	\$2,854,342.00	1.22%
Transfer Station	\$666,599.00	\$691,676.00	3.76%
Council On Aging	\$340,541.00	\$364,456.00	7.02%
Historical Commission	\$1,000.00	\$1,000.00	0.00%
Fire	\$3,032,623.00	\$3,007,760.00	-0.82%
Veterans Agent	\$84,145.00	\$107,052.00	27.22%
Patriotic Observances Committee	\$6,500.00	\$6,500.00	0.00%
Building Inspection	\$322,888.00	\$335,722.00	3.97%
Masconomet Assessment	\$11,571,000.00	\$11,860,275.00	2.50%
Tri Town Council	\$29,925.00	\$31,421.00	5.00%
Chief Wills Festival	\$5,000.00	-	-
Animal Control	\$25,722.00	\$26,344.00	2.42%
Essex Tech Assessment	\$1,158,466.00	\$1,212,979.00	4.71%
Constable	\$500.00	\$500.00	0.00%
Debt Service	\$3,859,476.00	\$3,939,976.00	2.09%
State Assessments and Charges	\$364,769.00	\$368,104.00	0.91%
Unclassified	\$4,258,773.00	\$4,809,445.00	12.93%
Town Moderator	\$500.00	\$1,000.00	100.00%
Select Board	\$434,088.00	\$445,203.00	2.56%
Finance Committee	\$100,900.00	\$100,215.00	-0.68%
Town Accountant	\$279,762.00	\$283,901.00	1.48%
Assessors	\$245,585.00	\$258,382.00	5.21%
Treasurer-Collector	\$289,598.00	\$290,213.00	0.21%
Cust. of Town Lands	\$2,500.00	\$2,500.00	0.00%
Town Counsel	\$96,000.00	\$96,000.00	0.00%
Management Information Systems	\$559,568.00	\$634,886.00	13.46%
Town Clerk	\$242,137.00	\$258,338.00	6.69%
Elections	\$44,995.00	\$101,886.00	126.44%
Conservation Commission	\$107,624.00	\$110,534.00	2.70%
Planning Board	\$114,971.00	\$114,464.00	-0.44%
Town Building	\$153,816.00	\$250,790.00	63.05%
Town Report	\$12,500.00	\$15,000.00	20.00%
<b>Total Expenditures</b>	<b>\$50,666,706.00</b>	<b>\$52,573,549.99</b>	<b>3.76%</b>

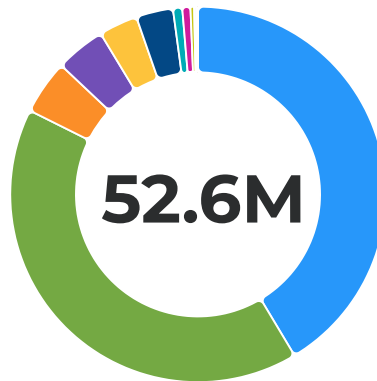


# Expenditures by Object Summary 1

## Historical Expenditures by Object Summary 1



## FY27 Expenditures by Object Summary 1



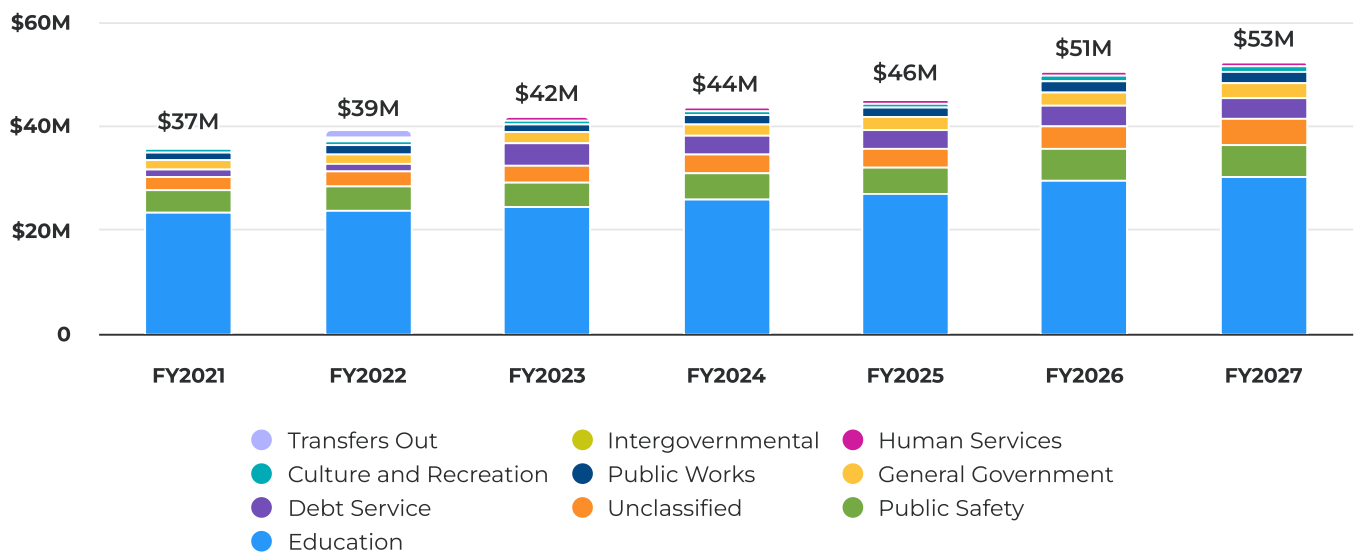
Personal Services	\$21,773,235	41.41%
Purchase of Services/Supplies	\$21,525,311	40.94%
Retirement	\$2,460,991	4.68%
Debt Service Expense	\$2,257,979	4.29%
Debt Services and Other Financing	\$1,754,976	3.34%
Health Insurance	\$1,678,057	3.19%
Liability Insurance	\$420,075	0.80%
Intergovernmental Charges	\$368,104	0.70%
Medicare-DEP Tax	\$168,114	0.32%
Capital Outlay	\$84,500	0.16%
Employee Benefits	\$70,000	0.13%
Unemployment	\$10,000	0.02%
Life Insurance	\$2,208	0.00%

## Expenditures by Object Summary 1

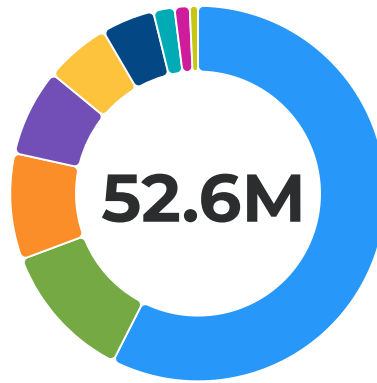
Category	FY 2026 Balanced Budget	FY 2027 Budgeted	FY 2026 Balanced Budget vs. FY 2027 Budgeted (% Change)
Debt Services and Other Financing	\$1,850,226.00	\$1,754,976.00	-5.15%
Personal Services	\$21,058,600.00	\$21,773,234.99	3.39%
Employee Benefits	\$40,000.00	\$70,000.00	75.00%
Purchase of Services/Supplies	\$20,977,836.00	\$21,525,311.00	2.61%
Intergovernmental Charges	\$364,769.00	\$368,104.00	0.91%
Unemployment	\$15,000.00	\$10,000.00	-33.33%
Retirement	\$2,149,917.00	\$2,460,991.00	14.47%
Liability Insurance	\$393,200.00	\$420,075.00	6.83%
Health Insurance	\$1,496,402.00	\$1,678,057.00	12.14%
Life Insurance	\$2,450.00	\$2,208.00	-9.88%
Medicare-DEP Tax	\$161,804.00	\$168,114.00	3.90%
Capital Outlay	\$74,500.00	\$84,500.00	13.42%
Debt Service Expense	\$2,082,002.00	\$2,257,979.00	8.45%
<b>Total Expenditures</b>	<b>\$50,666,706.00</b>	<b>\$52,573,549.99</b>	<b>3.76%</b>

## Expenditures by Function

Historical Expenditures by Function



## FY27 Expenditures by Function



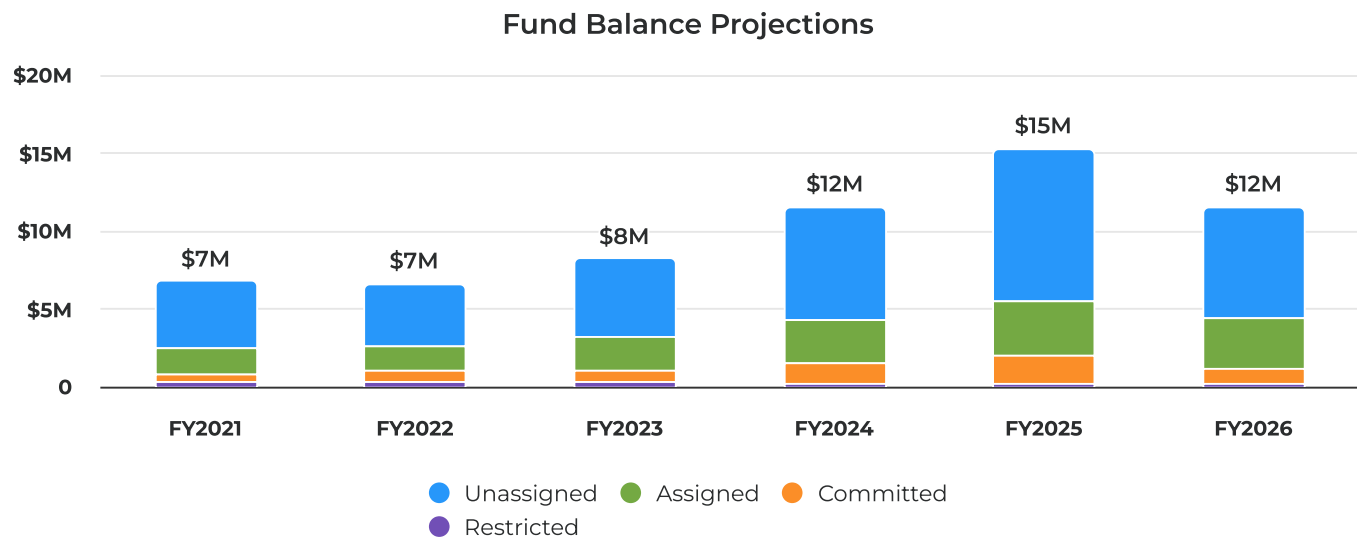
Education	\$30,216,785	57.48%
Public Safety	\$6,224,668	11.84%
Unclassified	\$4,809,445	9.15%
Debt Service	\$3,939,976	7.49%
General Government	\$2,963,312	5.64%
Public Works	\$2,402,927	4.57%
Culture and Recreation	\$957,597	1.82%
Human Services	\$690,736	1.31%
Intergovernmental	\$368,104	0.70%

## Expenditures by Function

Category	FY 2026 Balanced Budget	FY 2027 Budgeted	FY 2026 Balanced Budget vs. FY 2027 Budgeted (% Change)
General Government	\$2,684,544.00	\$2,963,312.00	10.38%
Public Safety	\$6,201,616.00	\$6,224,668.00	0.37%
Education	\$29,454,862.00	\$30,216,785.00	2.59%
Public Works	\$2,333,272.00	\$2,402,927.00	2.99%
Human Services	\$638,566.00	\$690,736.00	8.17%
Culture and Recreation	\$870,828.00	\$957,597.00	9.96%
Debt Service	\$3,859,476.00	\$3,939,976.00	2.09%
Intergovernmental	\$364,769.00	\$368,104.00	0.91%
Unclassified	\$4,258,773.00	\$4,809,445.00	12.93%
<b>Total Expenditures</b>	<b>\$50,666,706.00</b>	<b>\$52,573,549.99</b>	<b>3.76%</b>



# Fund Balance



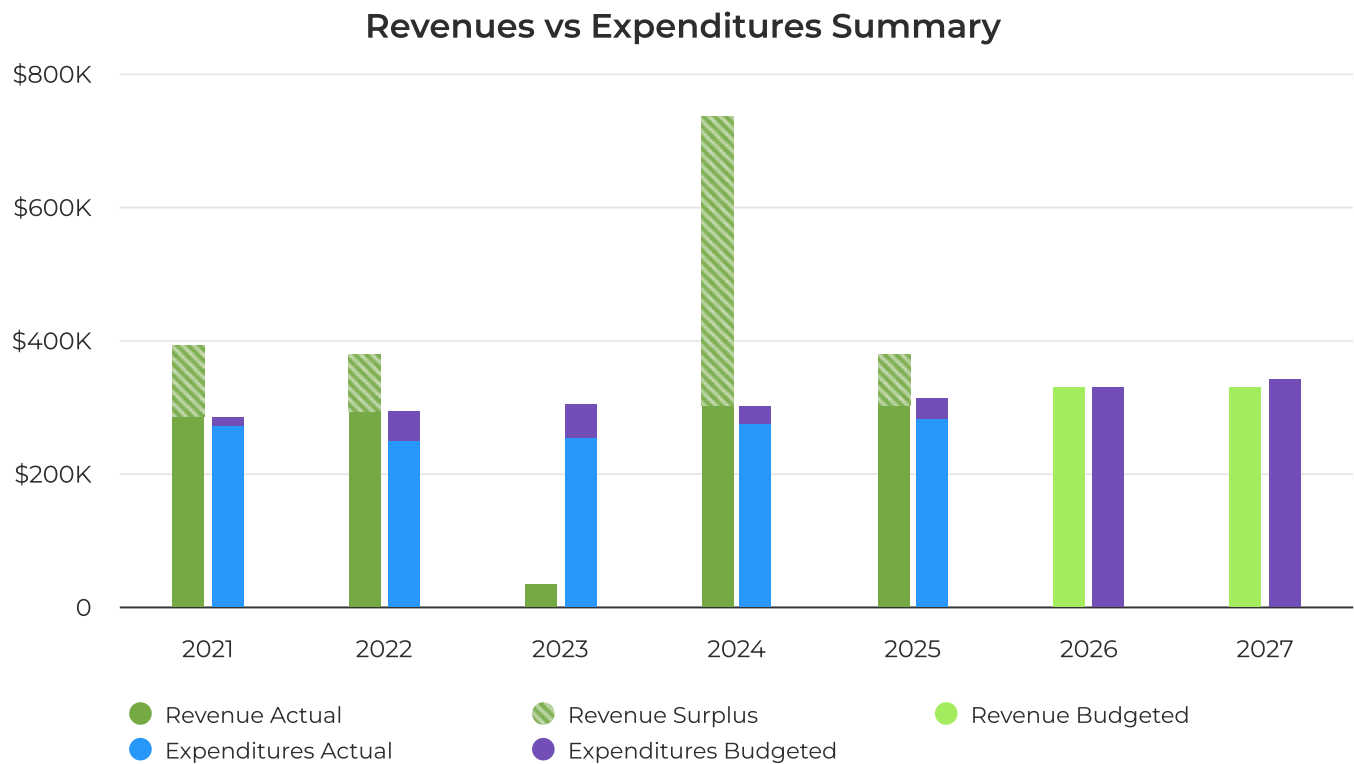
## Financial Summary

Fund Balance	FY 2026	FY 2027	FY 2026 vs. FY 2027 (% Change)	FY 2026 vs. FY 2027 (\$ Change)
Unassigned	\$7,157,857.31	-	-	-\$7,157,857.31
Assigned	\$3,175,000.00	-	-	-\$3,175,000.00
Committed	\$1,000,000.00	-	-	-\$1,000,000.00
Restricted	\$180,908.16	-	-	-\$180,908.16
Total Fund Balance	\$11,513,765.47	-	-	-\$11,513,765.47



# Water Enterprise Fund

## Summary



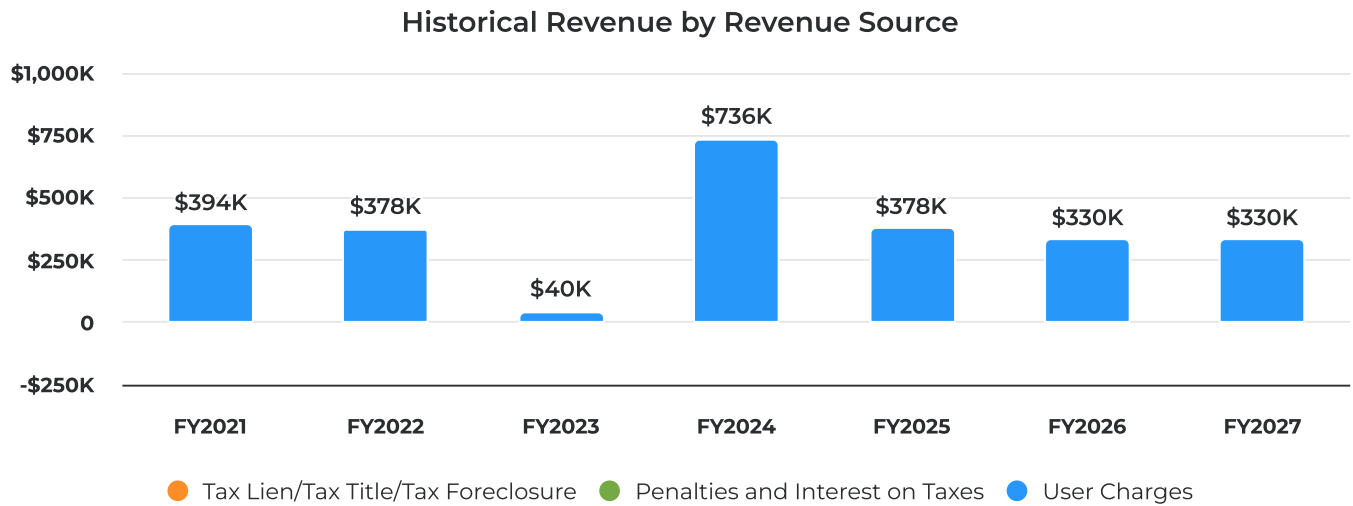
## Comprehensive Fund Summary

### Comprehensive Fund Summary

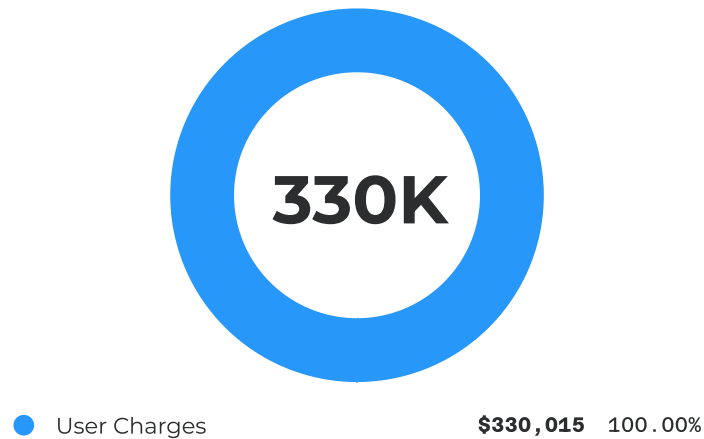
Category	FY 2026 Amended Budget	FY 2027 2/7/26 Budget Summit	FY 2026 Amended Budget vs. FY 2027 2/7/26 Budget Summit (\$ Change)
<b>Revenues</b>			
User Charges	\$330,491.00	\$330,015.00	-\$476.00
<b>Total Revenues</b>	<b>\$330,491.00</b>	<b>\$330,015.00</b>	<b>-\$476.00</b>
<b>Expenditures</b>			
Personal Services	\$108,687.00	\$111,548.00	\$2,861.00
Purchase of Services/Supplies	\$131,800.00	\$124,200.00	-\$7,600.00
Transfers Out	\$96,728.00	\$105,576.00	\$8,848.00
<b>Total Expenditures</b>	<b>\$337,215.00</b>	<b>\$341,324.00</b>	<b>\$4,109.00</b>
<b>Total Revenues Less Expenditures</b>	<b>-\$6,724.00</b>	<b>-\$11,309.00</b>	<b>-\$4,585.00</b>



## Revenues by Revenue Source



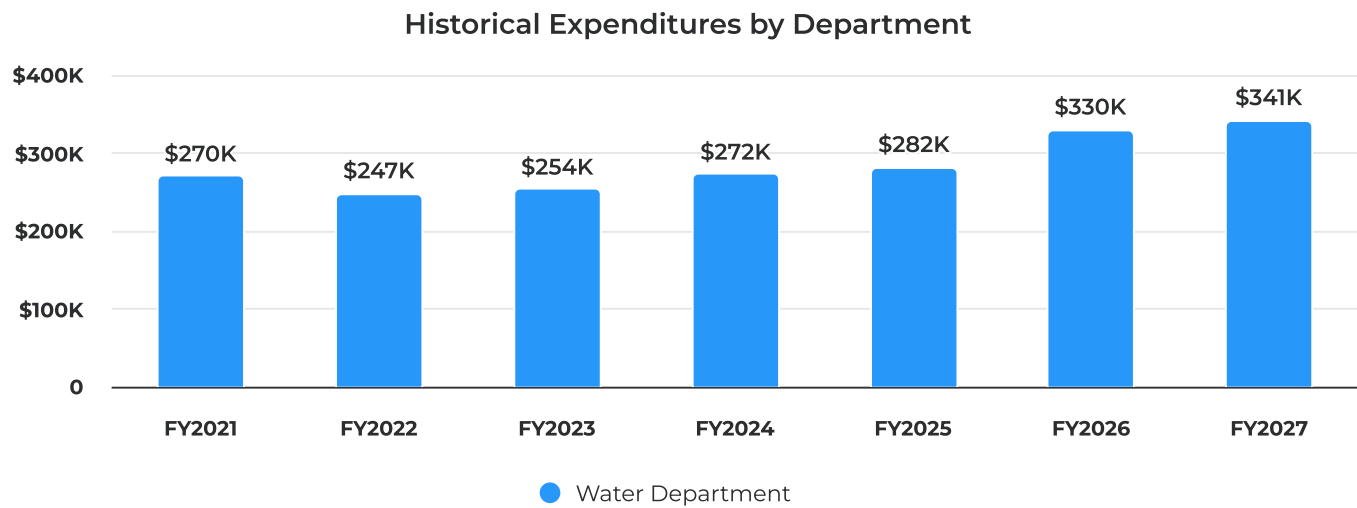
### FY27 Revenues by Revenue Source



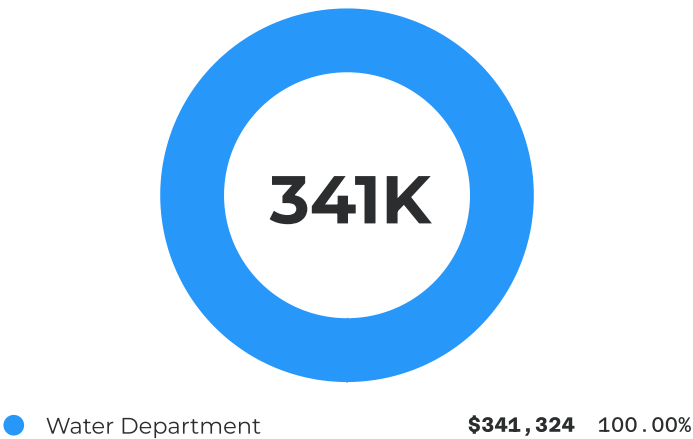
### Revenues by Revenue Source

Category	FY 2026 Balanced Budget	FY 2027 Budgeted	FY 2026 Balanced Budget vs. FY 2027 Budgeted (% Change)
User Charges	\$330,015.00	\$330,015.00	0.00%
<b>Total Revenues</b>	<b>\$330,015.00</b>	<b>\$330,015.00</b>	<b>0.00%</b>

## Expenditures by Department



### FY27 Expenditures by Department



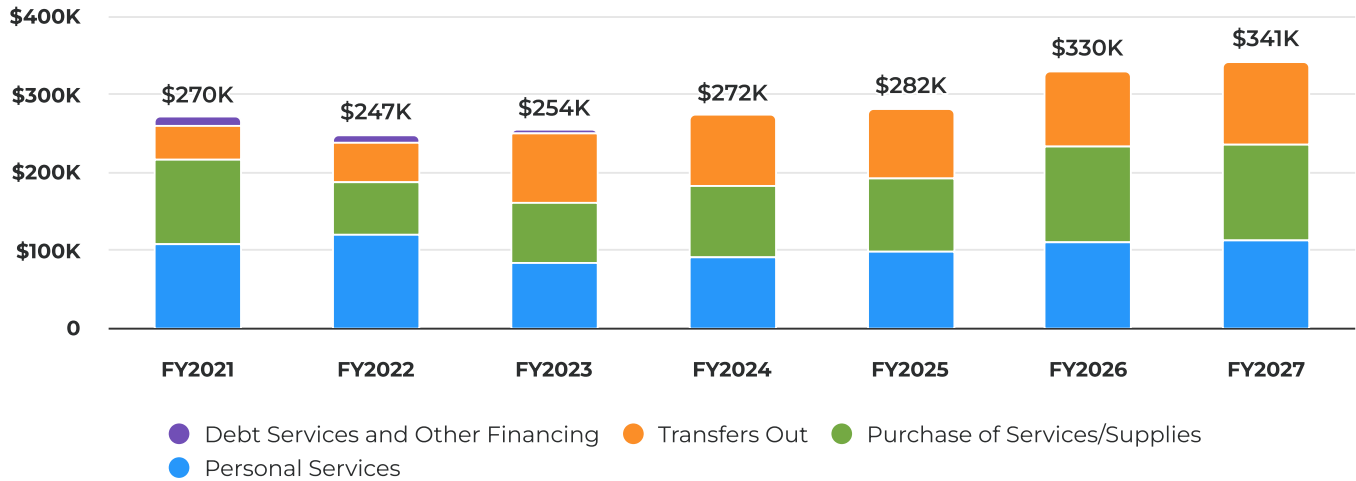
### Expenditures by Department

Category	FY 2026 Balanced Budget	FY 2027 Budgeted	FY 2026 Balanced Budget vs. FY 2027 Budgeted (% Change)
Water Department	\$330,015.00	\$341,324.00	3.43%
Total Expenditures	\$330,015.00	\$341,324.00	3.43%

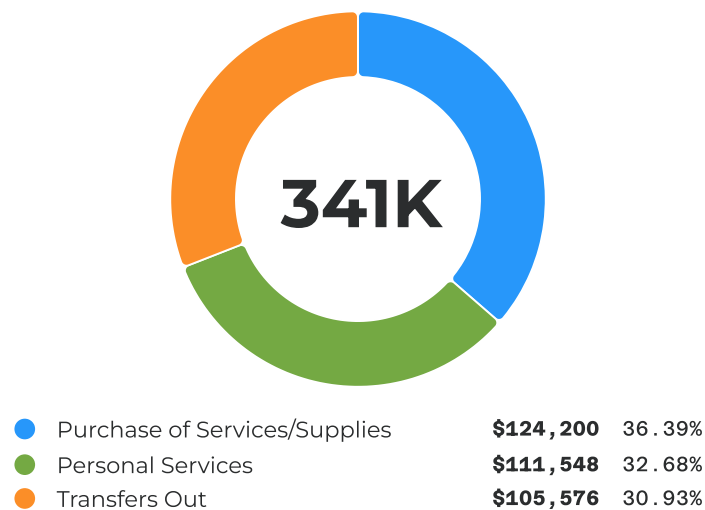


## Expenditures by Object Summary 1

### Historical Expenditures by Object Summary 1



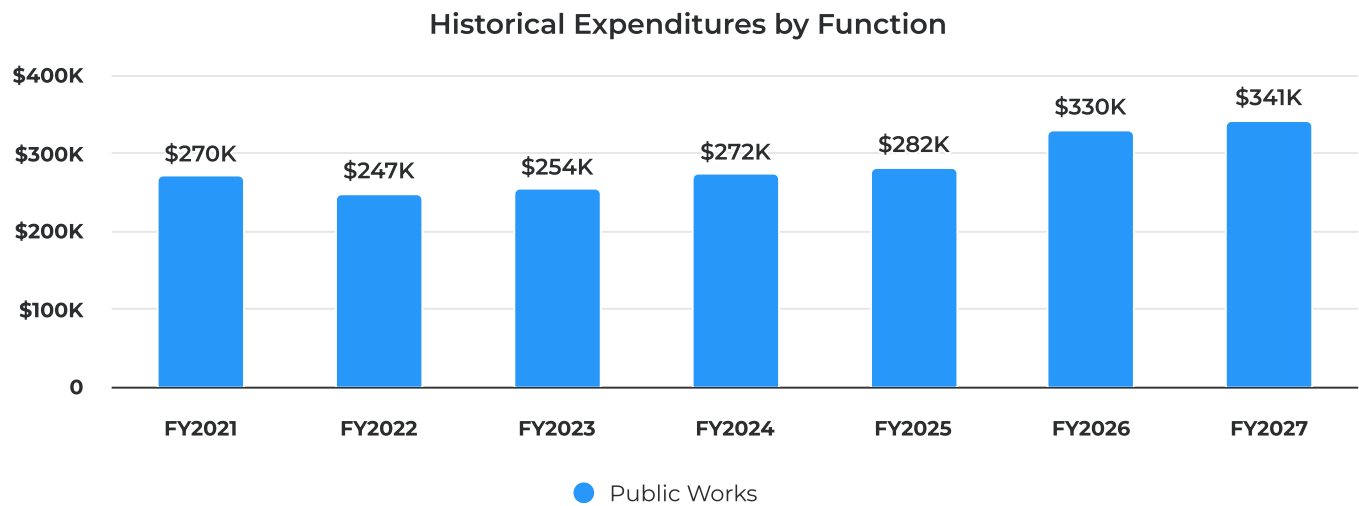
### FY27 Expenditures by Object Summary 1



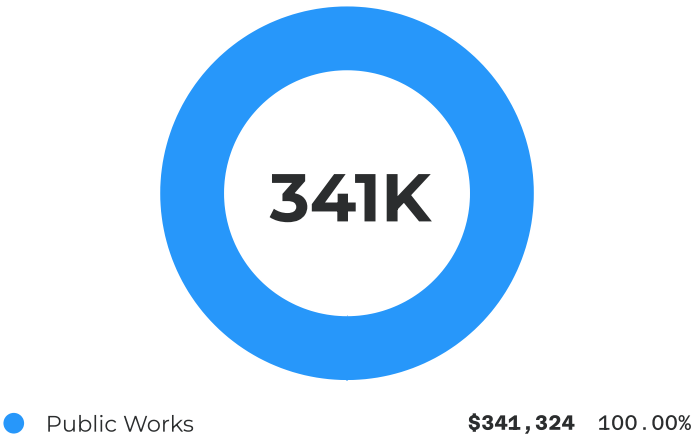
### Expenditures by Object Summary 1

Category	FY 2026 Balanced Budget	FY 2027 Budgeted	FY 2026 Balanced Budget vs. FY 2027 Budgeted (% Change)
Personal Services	\$108,687.00	\$111,548.00	2.63%
Purchase of Services/Supplies	\$124,600.00	\$124,200.00	-0.32%
Transfers Out	\$96,728.00	\$105,576.00	9.15%
<b>Total Expenditures</b>	<b>\$330,015.00</b>	<b>\$341,324.00</b>	<b>3.43%</b>

## Expenditures by Function



### FY27 Expenditures by Function

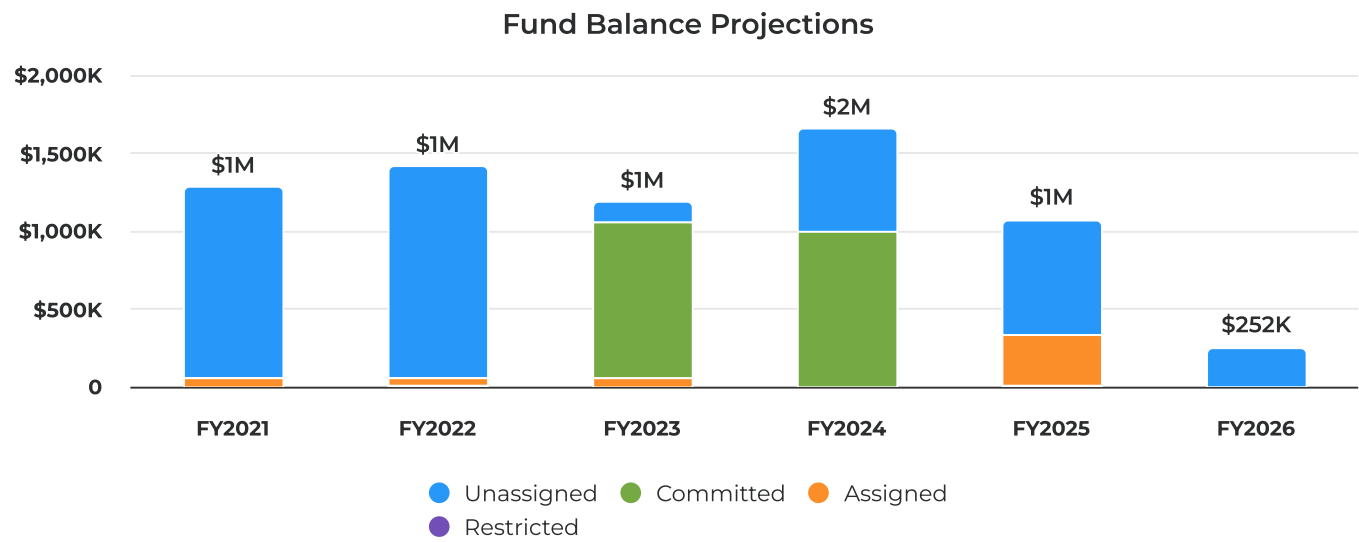


### Expenditures by Function

Category	FY 2026 Balanced Budget	FY 2027 Budgeted	FY 2026 Balanced Budget vs. FY 2027 Budgeted (% Change)
Public Works	\$330,015.00	\$341,324.00	3.43%
Total Expenditures	\$330,015.00	\$341,324.00	3.43%



# Fund Balance



## Financial Summary

Fund Balance	FY 2026	FY 2027	FY 2026 vs. FY 2027 (% Change)	FY 2026 vs. FY 2027 (\$ Change)
Unassigned	\$252,280.06	-	-	-\$252,280.06
Total Fund Balance	\$252,280.06	-	-	-\$252,280.06





# Departments Summary

The Town of Middleton provides a variety of services to its residents. In order to categorize these services in an easy-to-understand way, they are grouped into the following categories of service provision: General Government, Public Safety, Education, Public Works, Health & Human Services, Culture and Recreation and Unclassified/Other Board and Committees. The specific departments within each bucket are shown below. More information about the departments that make up these categories is provided on the following pages.

## Organizational Structure

### General Government

- Selectboard/Town Administrator
  - Town Accountant
    - Assessors
      - Treasurer/Collector
        - Information Technology
          - Town Clerk/Elections
            - Conservation
              - Planning Department
                - Town Buildings

### Public Safety

- Police
- Fire/EMS
- Building Inspection

### Education

- Middleton Elementary Schools
- Masconomet Regional Schools
- Essex North Shore Agricultural & Technical School

### Public Works

- Public Works
- Snow & Ice Removal
- Transfer Station
- Water Department

### Culture & Recreation

- Flint Public Library
- Recreation

### Health & Human Services

- Board of Health
- Council on Aging
- Veteran's Agent

### Unclassified/Other Boards & Committees

- Town Moderator
- Finance Committee
- Town Counsel
- Town Report
- Constable
- Tri-Town Council
- Garden Club
- Historical Commission
- Memorial Day
- Essex Regional Retirement System
- Unemployment
- Health/Dental/Life Insurance
- Medicare Tax
- Property Liability & Workers Compensation Insurance



## Department & Fund Relationship

Department	General Fund (Local Appropriations & State Aid)	Water Fund	Sewer Fund	State Grants	Descriptions
Select Board/Town Administrator	✓				
Accounting	✓		✓		Administrative costs of the sewer fund are offset by use of sewer revenues.
Assessors	✓				
Treasurer/Collector	✓		✓		Administrative costs of the sewer fund are offset by use of sewer revenues.
Town Clerk/Elections	✓			✓	State grants help offset some costs of administering elections
Conservation	✓				
Planning Department	✓				
Town Buildings	✓				
Police	✓				
Fire/EMS	✓				
Building Inspection	✓				
Middleton Elementary Schools	✓				
Public Works	✓	✓			Administrative costs of the water fund are offset by use of water revenues.
Snow & Ice	✓				
Transfer Station	✓				
Water Department		✓			
Flint Public Library	✓			✓	State formula grants help support non-budgeted annual operating expenses
Recreation	✓				
Board of Health	✓				
Council on Aging	✓			✓	State formula grants help support non-budgeted annual operating expenses
Veteran's Agent	✓				

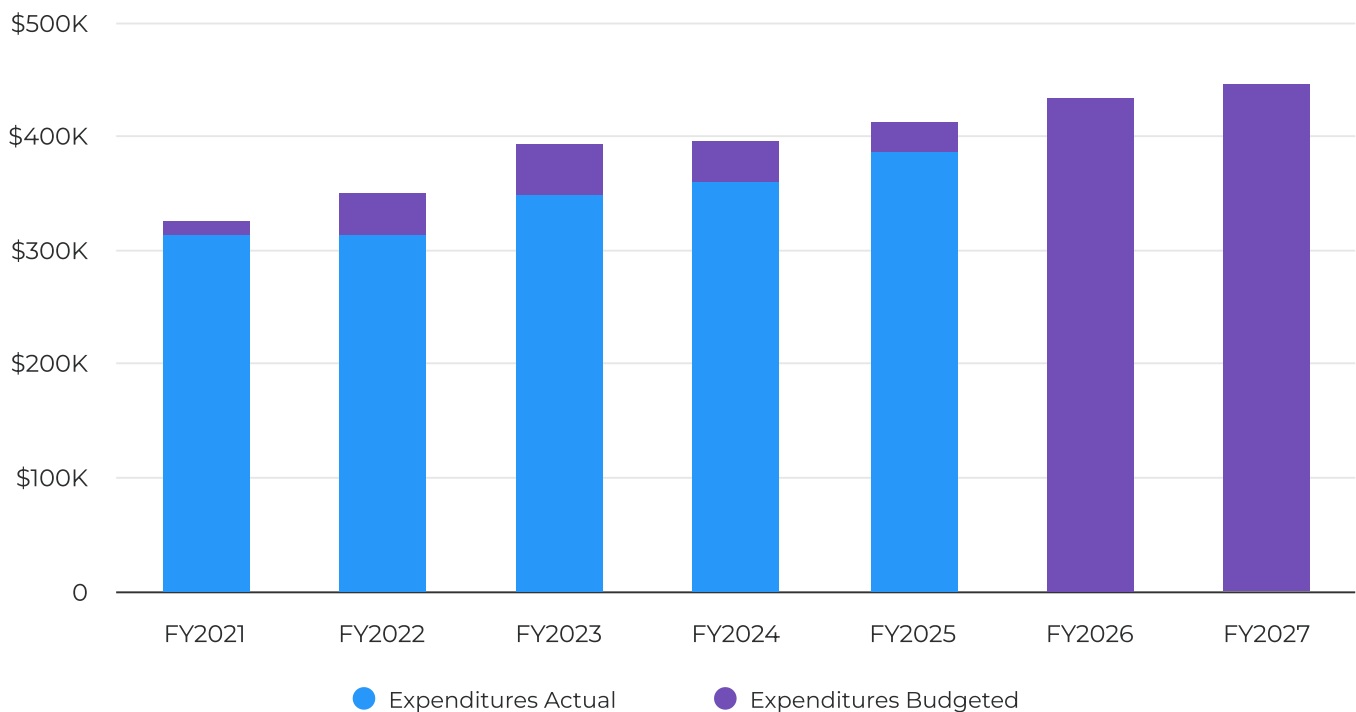
# Town Administrator/Select Board

The Town Administrator is appointed by the five-member Select Board and is the full-time Chief Administrative Officer of the Town as well as the Town's Chief Procurement Officer. The Town Administrator's Office oversees the day-to-day operations of the Town and represents the Select Board and Town at all federal, state, regional, and municipal meetings which affect the status and future of the Town. The Town Administrator's Office coordinates with the Finance Director to assemble and present the Annual Operating Budget and Capital Budget to the Select Board and Finance Committee. This office administers the adopted operating and capital budgets upon approval at the Annual Town Meeting. The Town Administrator's Office keeps the Select Board fully informed of Town operations, fiscal affairs, problems, and administrative actions, and provides the Board with suggested alternative courses of action.

The Town Administrator's Office is responsible for overseeing implementation of policy directives issued by the Select Board, negotiates all labor contracts, manages personnel and human resources, and promotes cooperation and teamwork among all Town Departments, all under the policy direction of the Select Board.

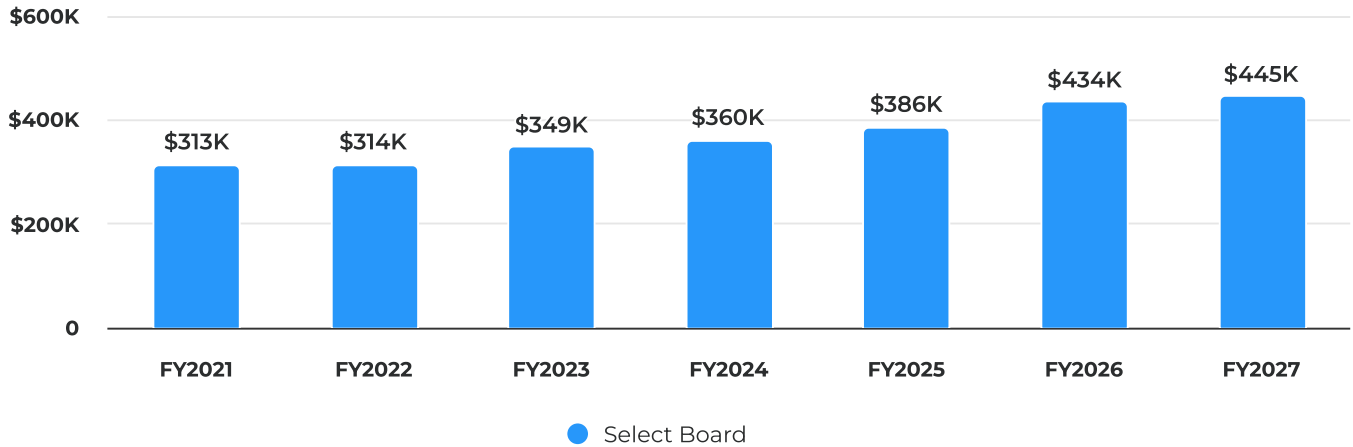
## Expenditure Summary

**Historical Expenditures Across Department**



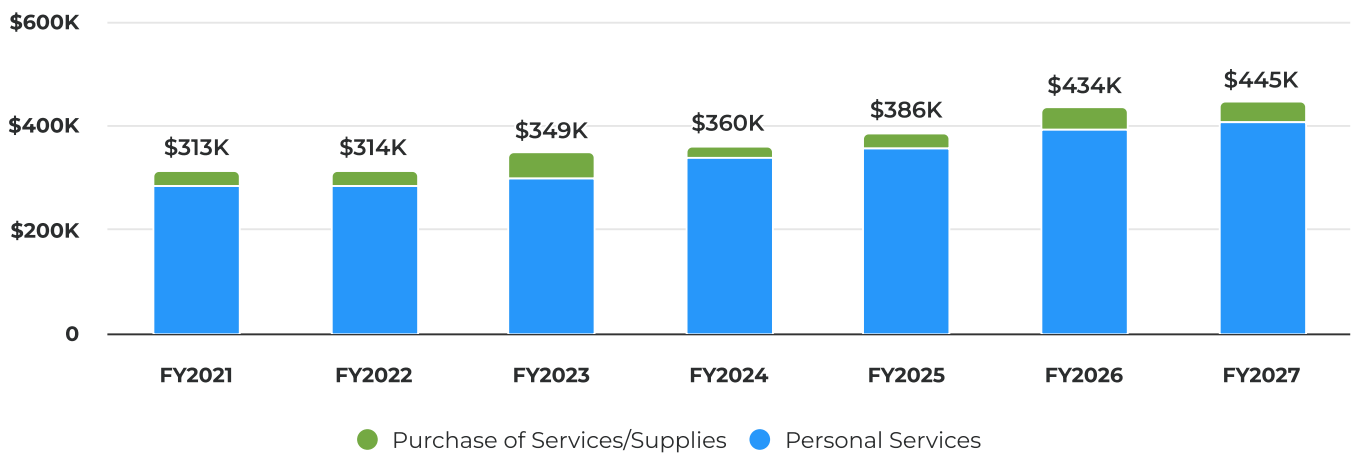
## Expenditures by Department

Historical Expenditures by Department

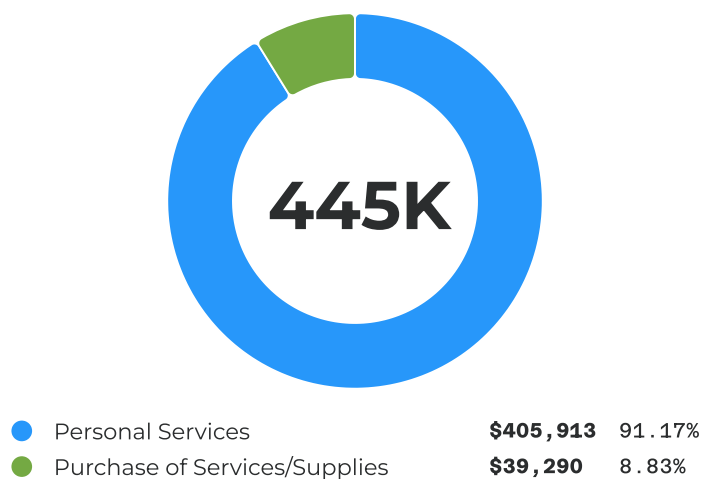


## Expenditures by Expense Type

Historical Expenditures by Expense Type



FY27 Expenditures by Expense Type



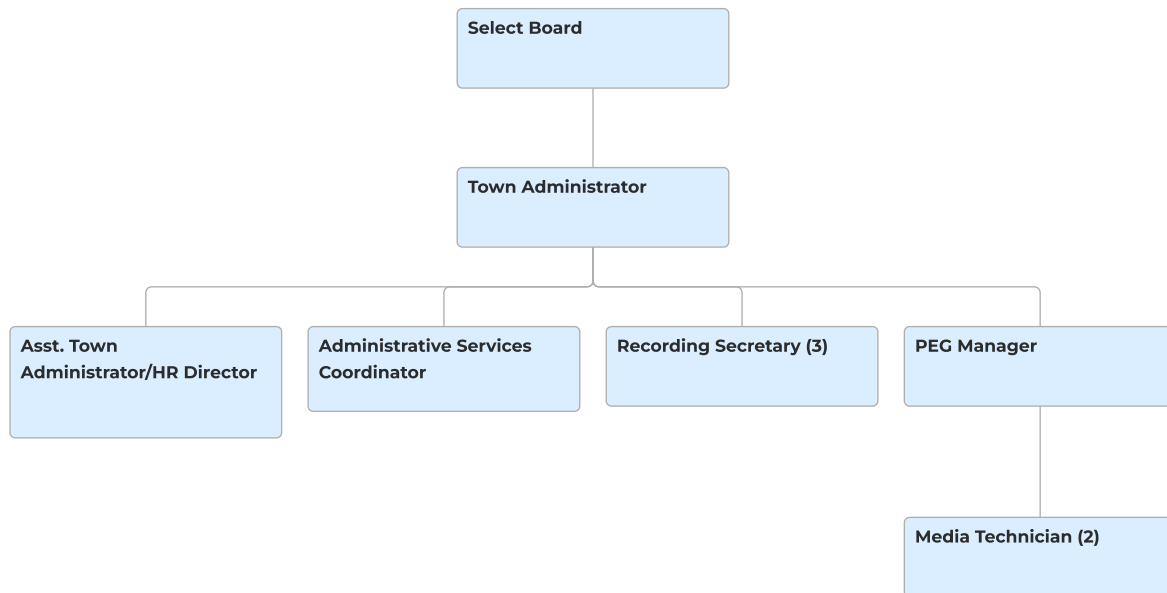
## Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Balanced Budget	FY 2027 Budgeted	(\$ Change)	(% Change)
<b>Personal Services</b>						
SALARIES & WAGES	\$114,148	\$122,841	\$130,045	\$135,955	\$5,910	4.54%
DEPT. HEAD SALARY	\$184,682	\$195,000	\$212,000	\$220,000	\$8,000	3.77%
SELECT BOARD SALARIES	\$8,233	\$8,500	\$8,500	\$8,500	-	0.00%
PART TIME	\$29,360	\$28,258	\$40,503	\$41,458	\$955	2.36%
<b>Total Personal Services</b>	<b>\$336,423</b>	<b>\$354,598</b>	<b>\$391,048</b>	<b>\$405,913</b>	<b>\$14,865</b>	<b>3.80%</b>
<b>Purchase of Services/Supplies</b>						
ADVERTISING	\$1,224	\$2,080	\$1,500	\$1,500	-	0.00%
TRAINING AND EDUCATION	\$3,745	\$7,727	\$11,150	\$11,150	-	0.00%
POSTAGE	\$347	\$255	\$700	-	-\$700	-
CONTRACTUAL SERVICES	\$2,197	\$10,169	\$9,500	\$9,500	-	0.00%
CENTRAL OFFICE SUPPLIES	\$4,045	\$3,060	\$4,000	\$500	-\$3,500	-87.50%
TRAVEL	\$7,125	\$4,615	\$6,000	\$6,000	-	0.00%
OPERATING SUPPLIES	-	\$481	-	-	-	0.00%
DUES,FEES, AND SUBSCRIPTIONS	\$5,325	\$2,933	\$10,190	\$10,640	\$450	4.42%
<b>Total Purchase of Services/Supplies</b>	<b>\$24,009</b>	<b>\$31,320</b>	<b>\$43,040</b>	<b>\$39,290</b>	<b>-\$3,750</b>	<b>-8.71%</b>
<b>Total Expenditures</b>	<b>\$360,432</b>	<b>\$385,918</b>	<b>\$434,088</b>	<b>\$445,203</b>	<b>\$11,115</b>	<b>2.56%</b>



# Organizational Chart

## Select Board/ Town Admin Organizational Chart



## Personnel Summary

Department	Title					Variance
		FY 2024	FY 2025	FY 2026	FY 2027	+ / (-)
Town Administrator/ Select Board	Town Administrator	1.00	1.00	1.00	1.00	0.00
	Assistant Town Administrator/HR Director	1.00	1.00	1.00	1.00	0.00
	Administrative Services Coordinator	0.00	0.48	0.48	0.48	0.00
	Confidential Administrative Assistant	<u>0.48</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	<b>Total</b>	2.48	2.48	2.48	2.48	0.00



# Fiscal Year 2027 Goals and Objectives

## **Town of Middleton Priorities and goals CY2026-CY2028**

**Adopted by the select board December 2, 2025**

Introduction: This document is intended as a guide for the Select Board, Town Administrator, and Town departments. It is intended to provide a broad framework within which we operate and direct our time, efforts, and resources. Commencement is expected during the identified time horizon, though completion may extend past the identified time horizon.

1. Continue to support the Town Building Committee to keep the public facilities project on budget and schedule. The project will be undertaken with a long-term view, ensuring it meets near and long term needs, minimizes operational costs, and takes advantage of modern building technologies.

**Period of Performance: FY26**

**Milestones:**

- **FY25-26:** Coordination of move-in, project close-out.
- **FY25-26:** Planning and execution of open house/community celebration.

2. Implement long view planning initiatives via Planning Board meetings and the Town website. Utilize these studies to link and leverage grant funding.

**Period of Performance: FY26-27**

**Milestones:**

- **FY26:** Deliver Comprehensive Zoning Review to Annual Town Meeting
- **FY26:** Continue and complete Rt. 114 Northern Corridor Study
- **FY26:** Middleton Square/Town Center Study
- **FY27:** Kick Off Master Plan Review Process

3. Conduct a Town-Wide Fee Study.

**Period of Performance: FY26-27**

**Milestones:**

- **FY26:** Continue fee study; recommend changes for Select Board adoption
- **FY26:** Implement findings into FY27 budget

4. Develop information technology with additional projects through the Regional IT Collaborative and newly funded IT position.

**Period of Performance: FY26-27**

**Milestones:**

- **FY26:** Connect to regional fiber network, continue to migrate away from paper records
- **FY26:** Deliver an IT system for the new Public Safety and Town Hall buildings that will communicate with the rest of the Town network.

5. Increase recruitment strategies for volunteers and committees.

**Period of Performance: FY26-27**

**Milestones:**

- **FY26-27:** Promote vacancies using multiple means





- **FY26-27:** Build pipeline of engaged and knowledgeable volunteers and link their experience with pertinent boards and committees.
- **FY27:** Continue to hold citizen academy

6. Compile complete list of Town Owned properties. Examine paths forward to surplus, develop, or preserve where appropriate.

**Period of Performance: FY26-FY27**

- **FY26:** Sell the Middleton Police Station
- **FY26:** Complete exploratory phase of Middleton Fire Station demolition
- **FY26-FY28:** Partner with private entity to redevelop Memorial Hall into Affordable Housing
- **FY26-FY28:** Partner with private entity to redevelop Old Town Hall, or sell outright

7. Identify opportunities to study and address town wide traffic concerns and development. **Period of Performance: FY26-FY27**

- **FY26:** Begin Design phase for redesign of Rt.114 & Rt.62 intersection.
- **FY27:** Bid/Construction phase for redesign of Rt.114 & Rt.62 intersection.

8. Renew focus on employee engagement, satisfaction, and appreciation for recruitment and retention

**Period of Performance: FY26-FY27**

- **FY26:** Continue with periodic, systematic review of salary surveys in relation to compensation in peer communities.
- **FY26:** Prioritize employee health and wellness as part of staff trainings.
- **FY26:** Continue where budgeting allows the progress towards increasing the Town contribution to health care split up to 70/30.

9. Overall communications strategies

**Period of Performance: FY26-FY27**

- **FY26:** Continue pre town meeting
- **FY26:** Increase public and internal communications with boards and committees.
- **FY26:** Continue Department Head updates on a regular basis.

10. Long Term Planning

**Period of Performance: FY26-FY27**

- **FY26:** Develop and present a long-term plan (beyond goals) mapping out the next 5-10 years in Middleton. Update on an annual basis and present at the start of each Fiscal Year.

11. Middleton 300<sup>th</sup> Anniversary Celebration – 2028

**Period of Performance – FY26-29**

- **FY26:** Establish Committee for 300<sup>th</sup> Anniversary Activities
- **FY26:** Work with Town Departments to support Anniversary Activities

12. Development and Housing

**Period of Performance – FY26-29**

- **FY26:** Ensure large scale developments (Villebridge, 35 Village Rd) are properly vetted through a vigorous public process to ensure Middleton meets its legal obligations while simultaneously defending and advocating for the best



interests of the people of Middleton.

- **FY26:** Hold public conversations relative to 40b developments, our obligations, as well as parallel opportunities relative to housing stock and reaching the 10%SHI safe harbor to better control and shape – and where appropriate, limit - future large scale development in Middleton.
- **FY26:** Revisit the funding of a Housing Production Plan through the capital process.

### 13. Budgetary

#### Period of Performance – FY26-29

- **FY26:** Close out all open Collective Bargaining Agreements.
- **FY26:** Build out a transitional, zero base budget for FY27 that will absorb operational fluctuations in cost that will come with the move to the new Municipal Complex
- **FY27:** Continue with commitment to hold back any operating budget overrides, deliver balanced FY28 budget. Continue analysis relative to organizational needs.
- **FY28:** Continue with commitment to hold back any operating budget overrides, deliver balanced FY29 budget. Continue analysis relative to organizational needs, projections for potential operational override to accommodate a FY30 budget.

December 2, 2025

Middleton Select Board

## Performance Measures

Department: Town Administrator  
Fiscal Year: 2027

Metrics	FY 24 Actuals	FY 25 Actuals	FY 26 (through December)	FY 27 Projected
Select Board Meetings	28	33	14	28
Appointment Certificates Processed	39	49	28	50
Liquor Licenses Processed	22	24	24	26
Common Victular Licences Processed	23	44	49	49



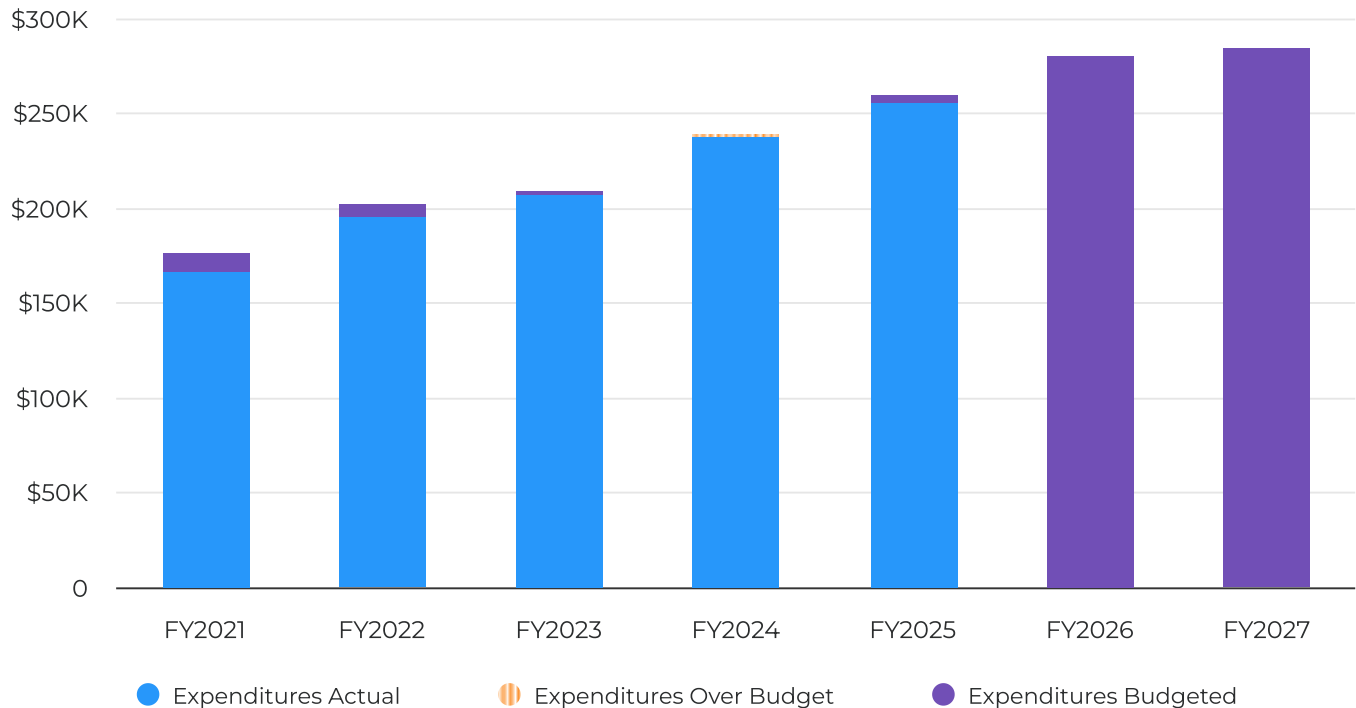
# Town Accountant

The Accounting Department is responsible for all financial matters for the Town. The Finance Director/Town Accountant oversees the Accounting Department and supervises the Treasurer/Collector's Department. This office maintains a complete set of financial records for all town accounts, appropriations, and debts, prepares financial data, financial statements for the State, annual reports, Free Cash certification, Schedule A, official statements, supports the preparation of the Town Budget, and oversees insurance matters.

The Department manages the expenditures and revenues of all town and school funds, and examines all department bills and payrolls for accuracy, legality and availability of funds before payment by the Treasurer. The Department oversees and prepares biweekly town and school payable warrants.

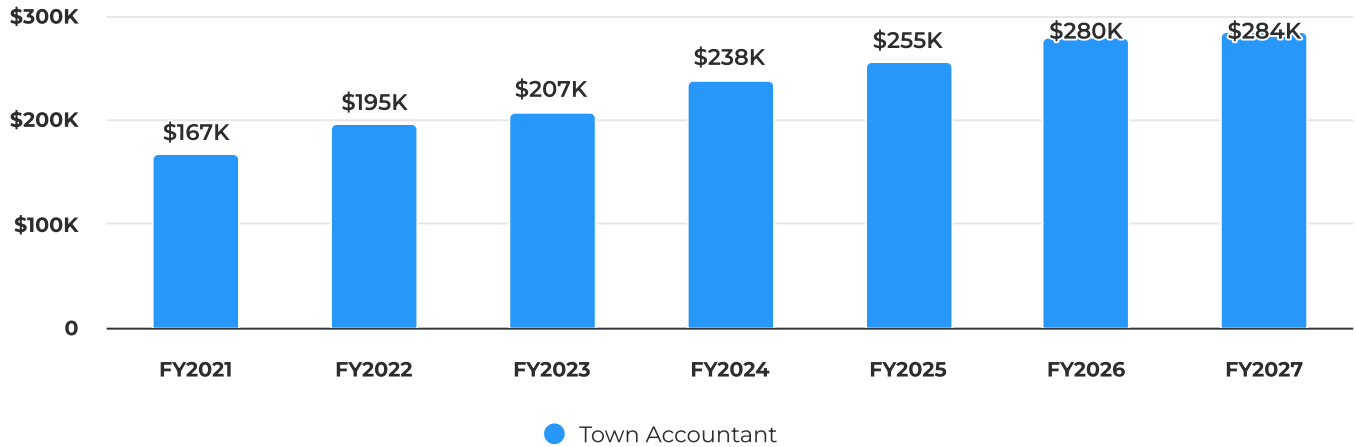
## Expenditure Summary

Historical Expenditures Across Department

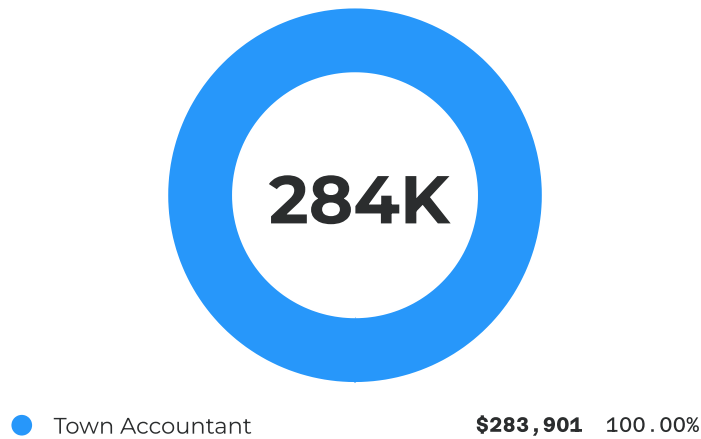


## Expenditures by Department

Historical Expenditures by Department

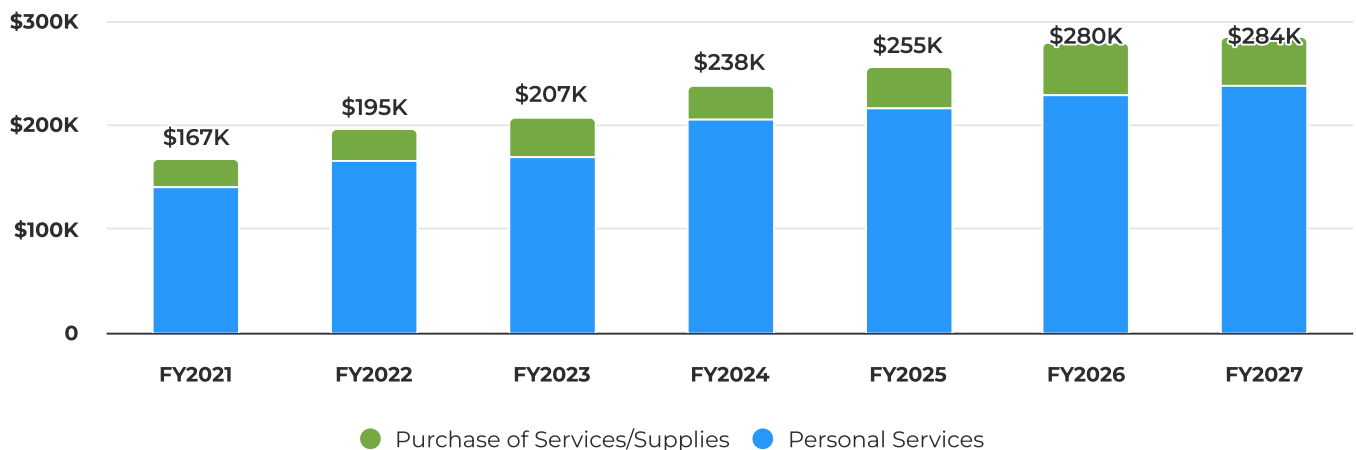


FY27 Expenditures by Department

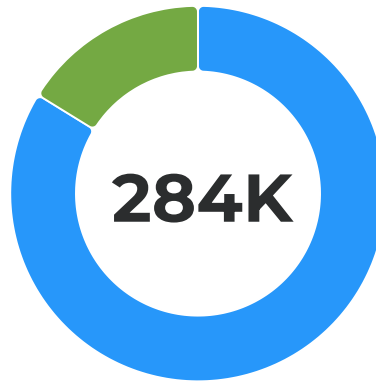


## Expenditures by Expense Type

Historical Expenditures by Expense Type



## FY27 Expenditures by Expense Type



Personal Services	\$237,901	83.80%
Purchase of Services/Supplies	\$46,000	16.20%

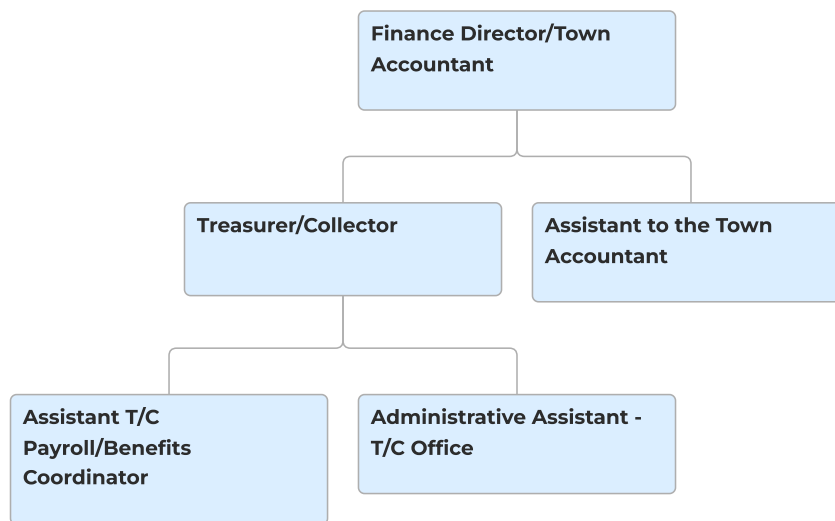
## Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Balanced Budget	FY 2027 Budgeted	(\$ Change)	(% Change)
<b>Personal Services</b>						
SALARIES & WAGES	\$54,865	\$56,721	\$59,237	\$61,716	\$2,479	4.18%
DEPT. HEAD SALARY	\$150,000	\$159,863	\$168,525	\$176,185	\$7,660	4.55%
<b>Total Personal Services</b>	<b>\$204,865</b>	<b>\$216,584</b>	<b>\$227,762</b>	<b>\$237,901</b>	<b>\$10,139</b>	<b>4.45%</b>
<b>Purchase of Services/Supplies</b>						
AUDIT	\$25,000	\$32,500	\$43,000	\$38,000	-\$5,000	-11.63%
TRAINING AND EDUCATION	\$4,817	\$2,548	\$5,500	\$5,000	-\$500	-9.09%
POSTAGE	\$50	\$53	\$50	-	-\$50	-
OFFICE SUPPLIES	\$2,490	\$2,573	\$2,500	\$2,000	-\$500	-20.00%
DUES, FEES, AND SUBSCRIPTIONS	\$966	\$896	\$950	\$1,000	\$50	5.26%
<b>Total Purchase of Services/Supplies</b>	<b>\$33,323</b>	<b>\$38,570</b>	<b>\$52,000</b>	<b>\$46,000</b>	<b>-\$6,000</b>	<b>-11.54%</b>
<b>Total Expenditures</b>	<b>\$238,188</b>	<b>\$255,154</b>	<b>\$279,762</b>	<b>\$283,901</b>	<b>\$4,139</b>	<b>1.48%</b>



# Organizational Chart

## Finance Department Organizational Chart



## Personnel Summary

Department	Title					Variance
		FY 2024	FY 2025	FY 2026	FY 2027	+ / (-)
Town Accountant	Finance Director/Town Accountant	1.00	1.00	1.00	1.00	0.00
	Assistant to the Town Accountant	<u>0.80</u>	<u>0.80</u>	<u>0.80</u>	<u>0.80</u>	<u>0.00</u>
	<b>Total</b>	1.80	1.80	1.80	1.80	0.00

# Fiscal Year 2027 Goals and Objectives

- Received the GFOA Budget Award for the 6th consecutive year.
- Smoothly transition operations to the new Municipal Campus.
- Continue to work with town departments to utilize the MIIA rewards programs to help reduce costs to the Town
- Continue to maintain the current year-end close schedule and prepare the balance sheet and all other supporting documents required to obtain free cash certification by September 30, 2026.
- Implement a procurement card process to reduce employee reimbursements.
- Close out the municipal complex capital project fund and complete all arbitrage payments.

# Fiscal Year 2026 Accomplishments

- The Town was able to close the fiscal year, certify free cash, and submit the Schedule A and other forms required by the State as part of the Tax Rate setting process in a timely manner.
- Submitted the FY25 budget to the Government Finance Officer's Association (GFOA) for consideration of the Distinguished Budget award and successfully won the award for the fifth time.
- Submitted the fifth and final year of ARPA reporting to the Federal Government.
- Managed the accounting of the Municipal Facilities Project for the third year and performed monthly reconciliations of expenses.

# Performance Measures

Department: **Town Accountant**  
Fiscal Year: **2027**

Metrics	FY 24 Actuals	FY 25 Actuals	FY 26 (through December)
Total \$ Expended	\$46,830,649	\$85,352,093	\$33,523,398
# AP Checks Printed	5,782	5,952	1,973
# Invoices Processed	7,729	7,971	2,710
# Payment Batches Posted	1,804	1,874	715



# JE's Posted	194	200	53
# 1099's Issued (calendar year)	66	58	N/A
S & P Bond Rating	AA+	AA+	AA+
Total Balance of Stabilization Funds	\$5,189,720	\$6,085,364	
Free Cash Certified (\$)	\$6,719,465	\$9,314,797	N/A
Date Free Cash Certified	8/26/2024	9/22/2025	9/1/25
Financial Statements Finalized	3/27/2025	N/A	12/31/26
Schedule A Submitted	9/4/2024	10/9/2025	9/15/2026





# Board of Assessors

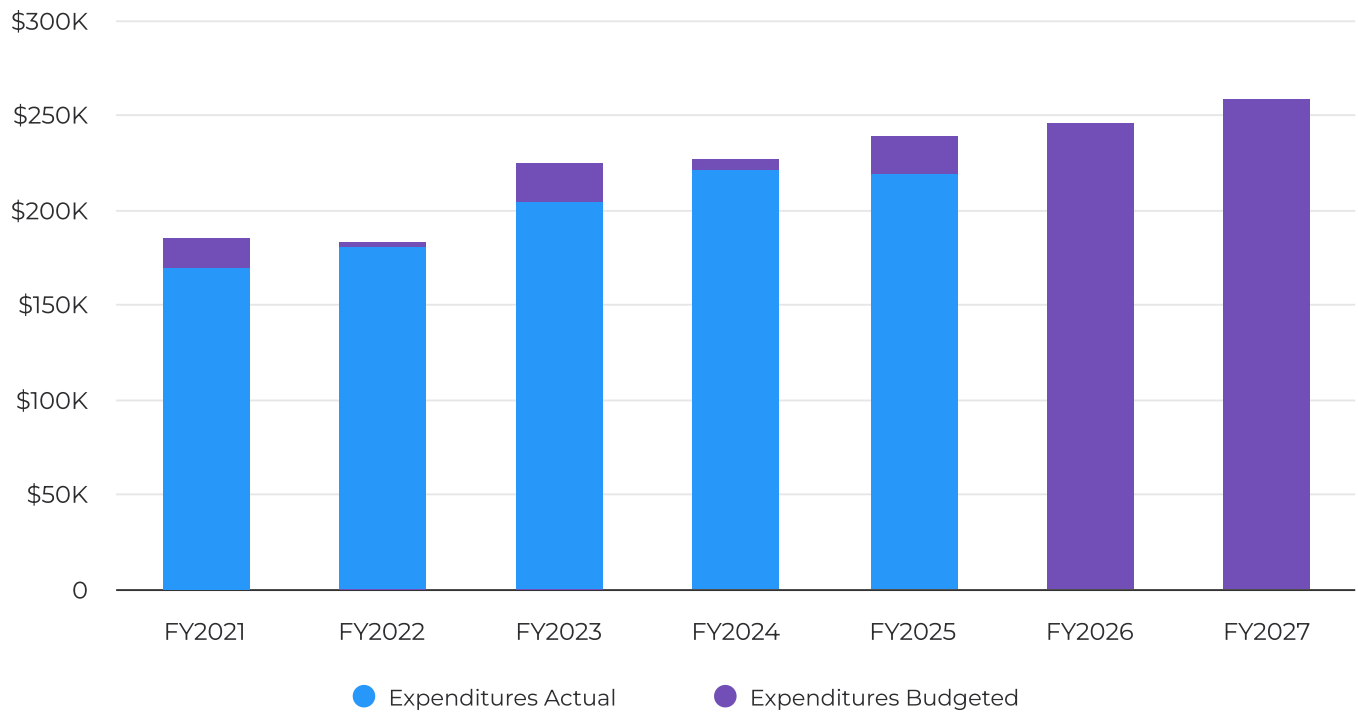
The mission of the Board of Assessors and its staff is to value Real and Personal Property in accordance with the laws of the Commonwealth of Massachusetts, administer exemption, abatement, and excise programs and assist taxpayers, as well as other town departments, in a courteous, innovative and fiscally responsible manner.

Some of the major responsibilities include:

- Apply Assessment Administration practices to the appraisal of real and personal property and to maintain the level of assessment at its full and fair cash value as required by the laws of the Commonwealth of Massachusetts and Department of Revenue requirements.
- Develop and maintain accurate and historical records of all real estate parcels and personal property accounts within the Town, including property record folders, electronic databases, tax maps, legal references, etc.
- Maintain tax exemption programs for all statutory exemptions.
- Systematically review and inspect all Middleton property and update electronic data files.
- Administer motor vehicle excise tax programs that include commitment of excise tax bills and the abatement/appeal process related to individual taxpayer's excise bills.
- The Assessors provide information to the Select Board and work cooperatively with other departments annually so that a tax rate can be established and submitted.
- The Assessors commit to the Treasurer/Collector the annual real and personal property taxes to be collected, including betterments and liens.
- This department also defends property values and addresses issues of taxability before the Massachusetts Appellate Tax Board.
- Maintains geographical information system (G.I.S.) with our mapping vendor CAI Technologies, Inc. and works to develop further layer development with cooperating departments.

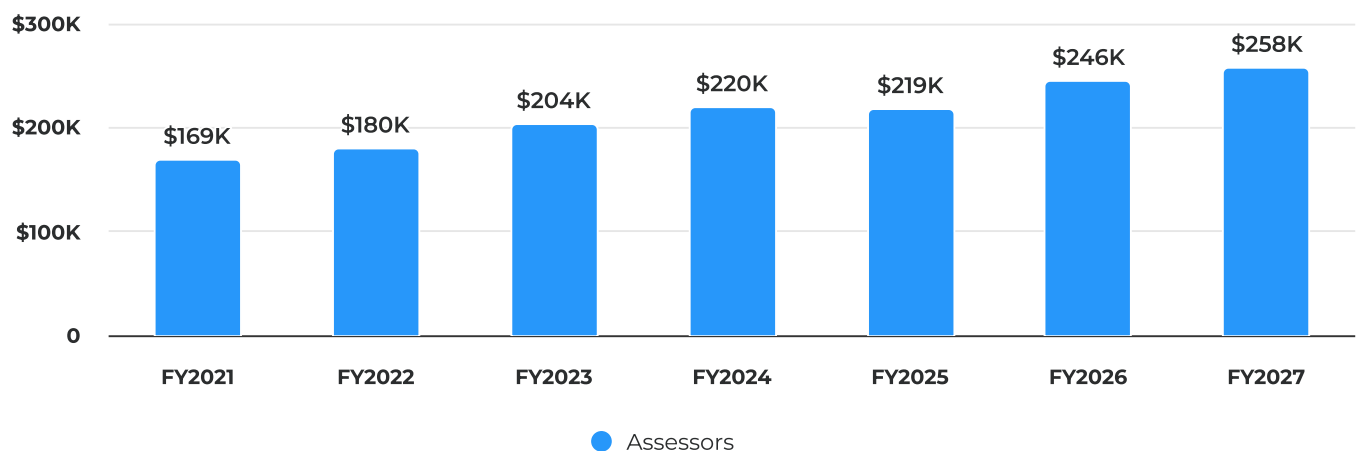
## Expenditure Summary

### Historical Expenditures Across Department

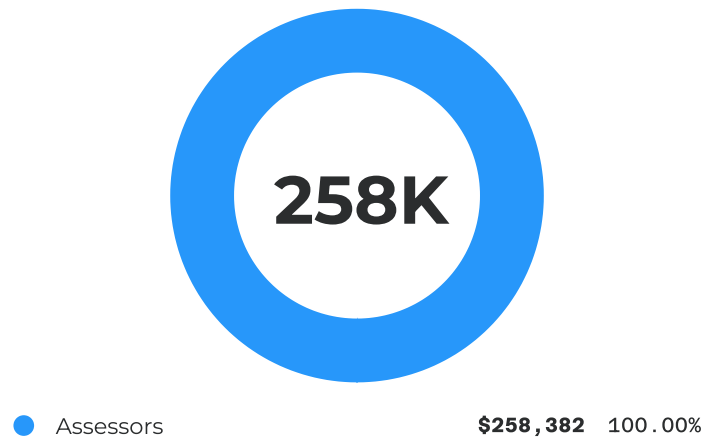


## Expenditures by Department

### Historical Expenditures by Department

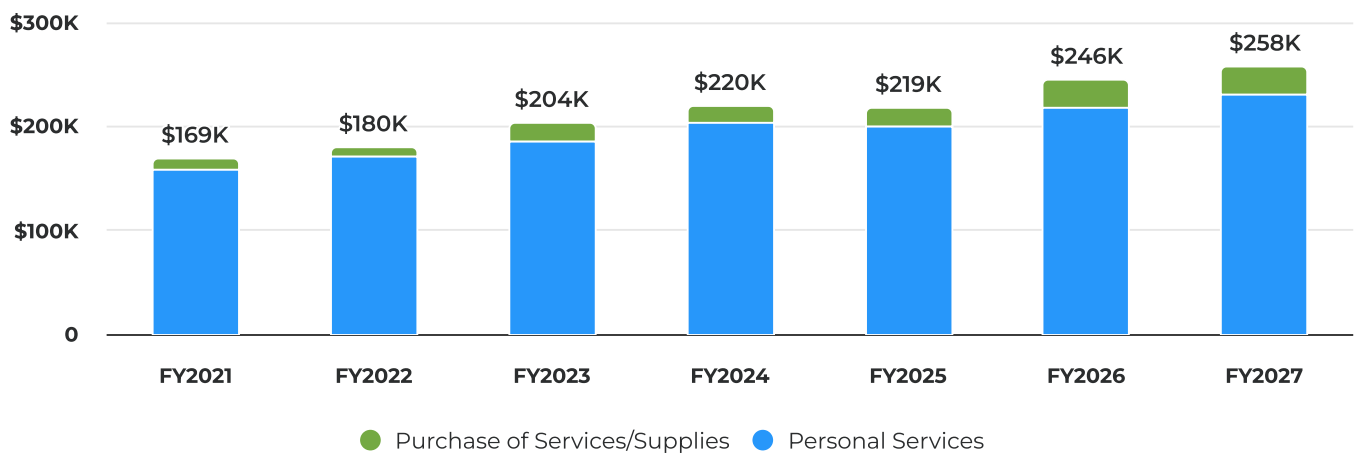


## FY27 Expenditures by Department

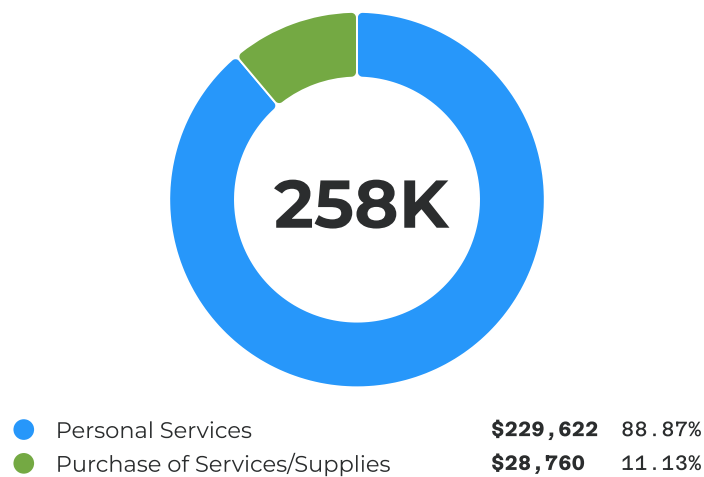


## Expenditures by Expense Type

## Historical Expenditures by Expense Type



## FY27 Expenditures by Expense Type

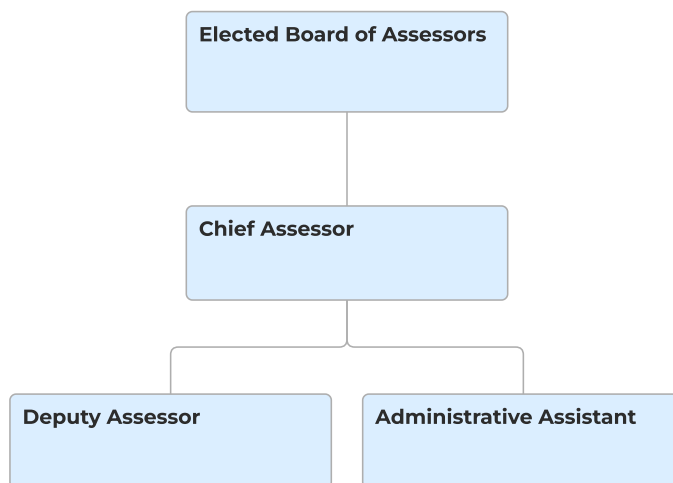


## Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Balanced Budget	FY 2027 Budgeted	(\$ Change)	(% Change)
<b>Personal Services</b>						
SALARIES & WAGES	\$71,952	\$64,136	\$65,740	\$71,913	\$6,173	9.39%
DEPT. HEAD SALARY	\$109,925	\$114,799	\$117,669	\$123,018	\$5,349	4.55%
PART TIME	\$20,717	\$21,254	\$34,010	\$34,691	\$681	2.00%
<b>Total Personal Services</b>	<b>\$202,594</b>	<b>\$200,189</b>	<b>\$217,419</b>	<b>\$229,622</b>	<b>\$12,203</b>	<b>5.61%</b>
<b>Purchase of Services/Supplies</b>						
TRAINING AND EDUCATION	\$3,215	\$2,738	\$3,500	\$3,500	-	0.00%
POSTAGE	\$828	\$956	\$1,200	-	-\$1,200	-
CONTRACTUAL SERVICES	\$9,720	\$10,120	\$18,700	\$18,700	-	0.00%
OFFICE SUPPLIES	\$1,908	\$1,464	\$2,300	\$500	-\$1,800	-78.26%
TRAVEL	\$1,451	\$2,363	\$1,600	\$5,000	\$3,400	212.50%
DUES,FEES, AND SUBSCRIPTIONS	\$690	\$745	\$866	\$1,060	\$194	22.40%
<b>Total Purchase of Services/Supplies</b>	<b>\$17,812</b>	<b>\$18,386</b>	<b>\$28,166</b>	<b>\$28,760</b>	<b>\$594</b>	<b>2.11%</b>
<b>Total Expenditures</b>	<b>\$220,406</b>	<b>\$218,575</b>	<b>\$245,585</b>	<b>\$258,382</b>	<b>\$12,797</b>	<b>5.21%</b>

## Organizational Chart

## Board of Assessors Organizational Chart



## Personnel Summary

Department	Title	FY 2024	FY 2025	FY 2026	FY 2027	Variance + / (-)
Board of Assessors	Chief Assessor	1.00	1.00	1.00	1.00	0.00
	Deputy Assessor	1.00	1.00	1.00	1.00	0.00
	Administrative Assistant	<u>0.45</u>	<u>0.45</u>	<u>0.45</u>	<u>0.45</u>	<u>0.00</u>
	<b>Total</b>	2.45	2.45	2.45	2.45	0.00

## Fiscal Year 2027 Goals and Objectives

We eagerly await moving to our new offices in March. It is a big change, but will be much better for all departments and the public.

Our next certified revaluation will be for FY 2027. Interim adjustment of values are still required in between certifications. We maintain tight statistics annually to meet minimum guidelines.

## Fiscal Year 2026 Accomplishments

We are into year two utilizing the upgrade to AP5 for CAMA. We all are adjusting to the new program and utilizing its new options.

We also continue to improve the education level of our department through coursework and continuing education seminars.

Our department, with Kate leading the effort, has "merged and purged" a vast amount of old records and sent them out for scanning. This was accomplished with office staff and senior work off personnel. This should reduce our storage requirements and allow quick electronic retrieval.

Deputy Assessor - Kate Davies. Kate has worked very hard and received her MAA designation! She continues to learn, innovate, and improve our workflow.

Part Time Assessing Clerk – Jodi Fish. Jodi tendered her resignation this year for personal reasons. We will miss her as a great employee. We were fortunate to rehire Donna Peary. Donna served the town for 7 years and is now back to assist our department.



# Performance Measures

Department: **Board of Assessors**

Fiscal Year: **2027**

Metrics	FY 24 Actuals	FY 25 Actuals	FY 26 thru December
Motor Vehicle Excise Bills Committed (Calendar Year)	11,405	11,512	0
Motor Vehicle Excise Bills Abated (Calendar year)	350	332	n/a
Property Transfers Reviewed	290	266	139
Exempt Property Returns Reviewed	16	16	n/a
Statutory Exemptions Granted	93	100	102
Abatement Applications Received/Reviewed	40	9	n/a
Appellate Tax Board Petitions filed and Reviewed	10	1	n/a
Building Permits Reviewed	518	283	127

*(continued from above)*

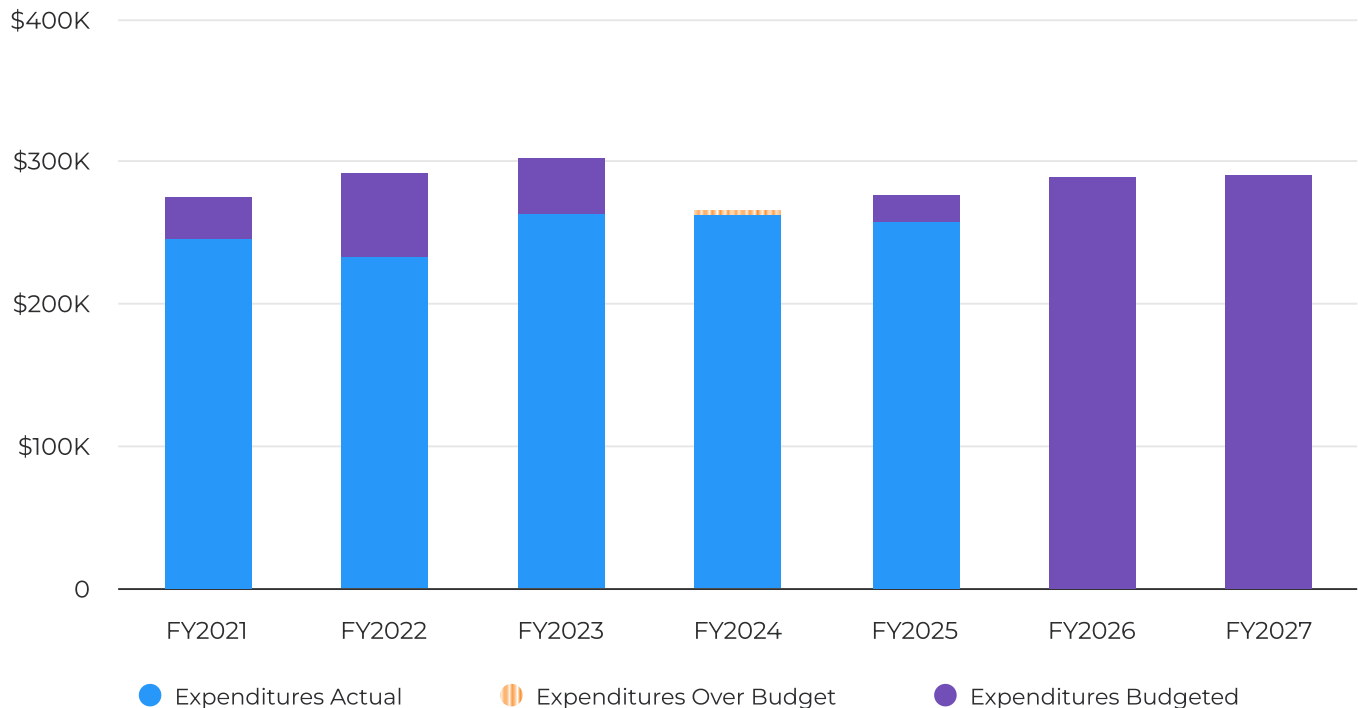


# Treasurer/Collector

The Treasurer/Collector's Office is responsible for the investment of all town funds and the collection of real estate taxes, personal property taxes, motor vehicle taxes, and all departmental receipts. The Office is responsible for all municipal borrowings, balancing cash and accounts receivables with the Finance Director/Town Accountant, selling Transfer Station stickers, the billing and collection of South Essex Sewerage District charges, issuing municipal lien certificates, and managing tax title properties. Other duties include processing payroll and administering benefits for all active and retired town employees.

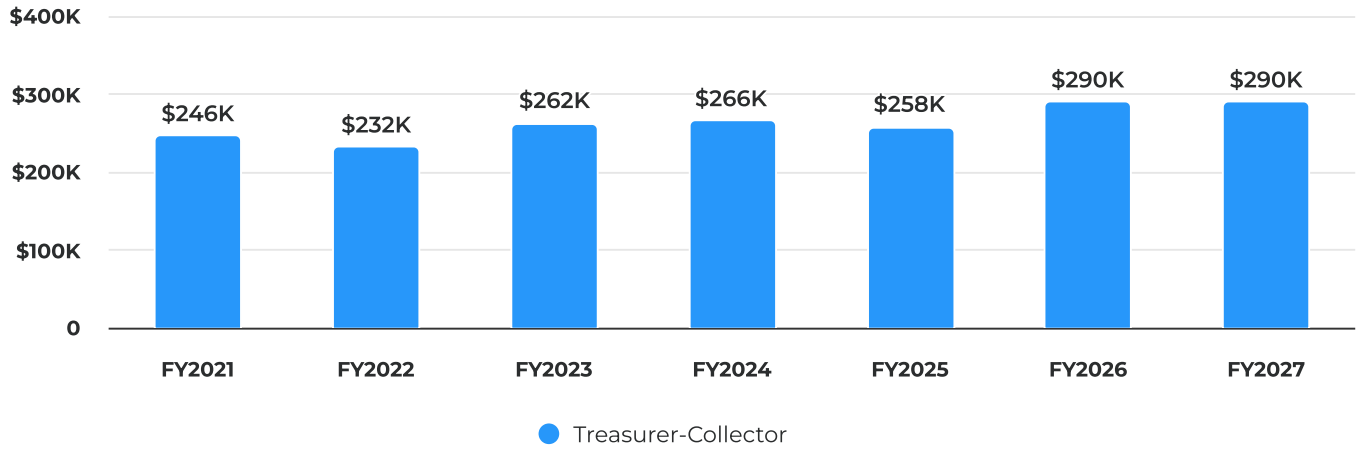
## Expenditure Summary

### Historical Expenditures Across Department

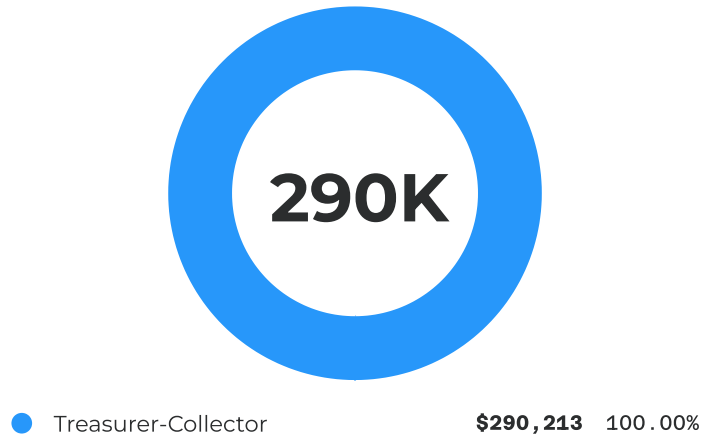


## Expenditures by Department

### Historical Expenditures by Department

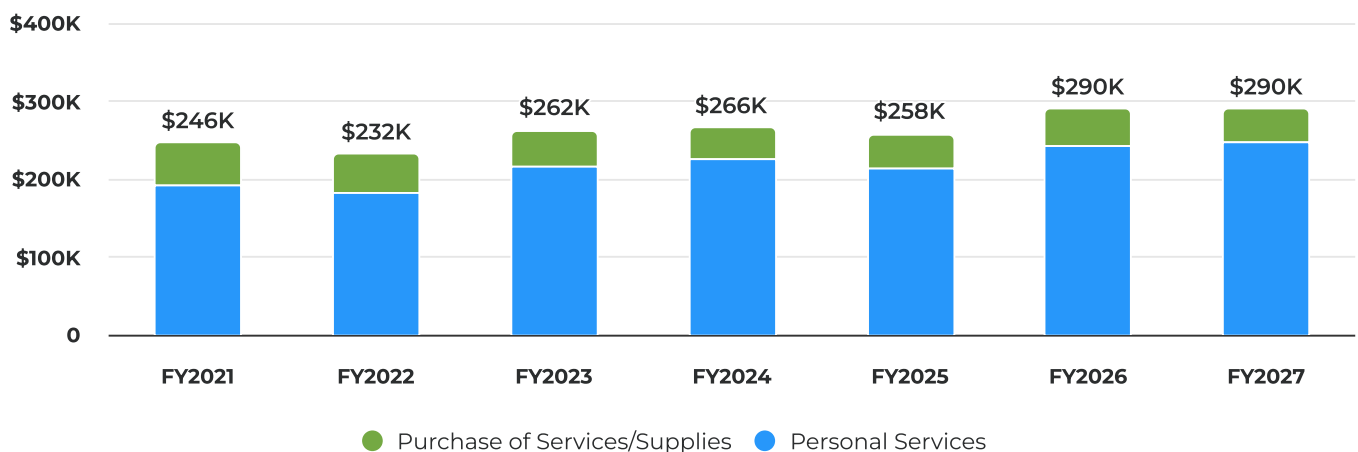


### FY27 Expenditures by Department



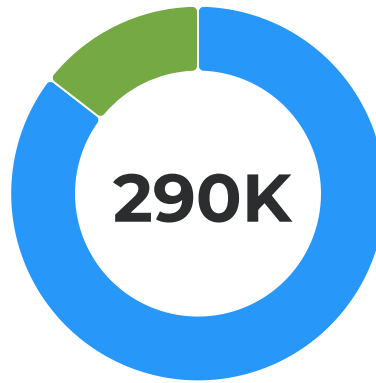
## Expenditures by Expense Type

### Historical Expenditures by Expense Type





## FY27 Expenditures by Object Summary 1



Personal Services	\$248,073	85.48%
Purchase of Services/Supplies	\$42,140	14.52%

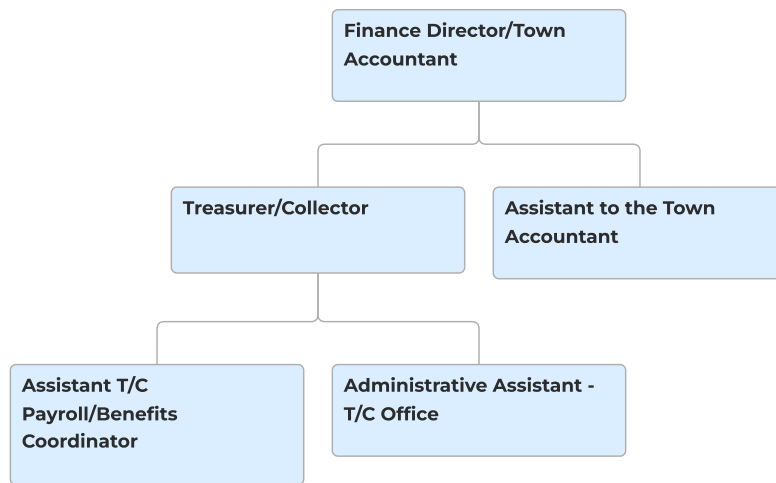
## Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Balanced Budget	FY 2027 Budgeted	(\$ Change)	(% Change)
<b>Personal Services</b>						
SALARIES & WAGES	\$121,586	\$107,035	\$133,653	\$135,096	\$1,443	1.08%
DEPT. HEAD SALARY	\$104,080	\$107,076	\$109,715	\$112,977	\$3,262	2.97%
<b>Total Personal Services</b>	<b>\$225,666</b>	<b>\$214,111</b>	<b>\$243,368</b>	<b>\$248,073</b>	<b>\$4,705</b>	<b>1.93%</b>
<b>Purchase of Services/Supplies</b>						
TRAINING AND EDUCATION	\$385	\$380	\$2,200	\$4,050	\$1,850	84.09%
POSTAGE	\$28,714	\$32,067	\$29,480	-	-\$29,480	-
CONTRACTUAL SERVICES	\$2,886	\$2,151	\$3,000	\$28,240	\$25,240	841.33%
OFFICE SUPPLIES	\$2,770	\$2,098	\$4,500	\$4,000	-\$500	-11.11%
TRAVEL	\$2,010	\$2,068	\$2,500	-	-\$2,500	-
DUES,FEES, AND SUBSCRIPTIONS	\$175	\$175	\$350	\$350	-	0.00%
CONTINUING DISCLOSURE FEES	\$3,000	\$4,700	\$4,200	\$5,500	\$1,300	30.95%
<b>Total Purchase of Services/Supplies</b>	<b>\$39,938</b>	<b>\$43,638</b>	<b>\$46,230</b>	<b>\$42,140</b>	<b>-\$4,090</b>	<b>-8.85%</b>
<b>Total Expenditures</b>	<b>\$265,605</b>	<b>\$257,749</b>	<b>\$289,598</b>	<b>\$290,213</b>	<b>\$615</b>	<b>0.21%</b>



# Organizational Chart

## Finance Department Organizational Chart



## Personnel Summary

Department	Title	FY 2024	FY 2025	FY 2026	FY 2027	Variance +/-
Treasurer/Collector	Treasurer/Collector	1.00	1.00	1.00	1.00	0.00
	Assistant Treasurer/Collector-Payroll Benefits Coordinator	1.00	1.00	1.00	1.00	0.00
	Administrative Assistant	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
	<b>Total</b>	3.00	3.00	3.00	3.00	0.00

# Fiscal Year 2027 Goals and Objectives

## 1. Revenue Collection & Compliance:

- **Accurate Collection:** Collect all committed taxes (Real Estate, Personal Property, MVE), fees (SESD, Transfer Station), and other revenues.
- **Strict Enforcement:** Use legal steps (demands, liens, tax title) to collect past-due accounts.

## 2. Cash Management & Investments:

- **Maximize Returns:** Invest funds to get the highest possible return with the lowest risk.
- **Cash Flow:** Ensure adequate funds for current obligations (payroll, warrants, debt payments).
- **Reconciliation:** Monthly reconciliation of cash with the Finance Director.

## 3. Financial Operations:

- **Payroll:** Manage and process payroll for all town employees.
- **Debt Management:** Oversee borrowing for final phase of Municipal Complex and Capital Vehicles

## 4. Customer Service:

- **High Service:** In the new building, all staff will be working together in one shared office space. This will make it easier for residents to get help quickly, reduce wait times, and ensure more staff are available to assist with a wide range of questions and services.
- **New Payment Methods:** Offer at the counter Credit Card payment options

## 5. Professional Development:

- **Certifications:** Maintain and advance all Massachusetts Financial certifications and designations through professional development.



# Fiscal Year 2026 Accomplishments

- Implemented City Hall systems for Real Estate, Personal Property, Motor Vehicle Excise, and SESD billing.
- Collected more than \$390,000 in delinquent Real Estate taxes across multiple parcels and tax years.
- Conducted informational meetings with insurance brokers to explore alternative health insurance cost-saving options.
- Maintained the Town's excellent credit rating.
- Achieved continued growth in investment income.
- Secured the RAMP credit card program to streamline employee reimbursements at no cost to the Town through a partnership with Leader Bank.

## Performance Measures

Department: **Treasurer/Collector**  
 Fiscal Year: **2027**

Metrics	FY 24 Actuals	FY 25 Actuals	FY 26 (through December)
Real Estate Bills Issued	16060	16084	8030
Personal Property Tax Bills Issued	1376	1324	660
Motor Vehicle Excise Tax Bills Issued	11612	12130	
Transfer Station Stickers Issued	2291	2061	1895
Recycle Stickers Issued	189	200	171
Electronic Stickers Issued	214	182	29
Bulk Item Stickers Issued	360	363	46
W-2's Issued	\$278		



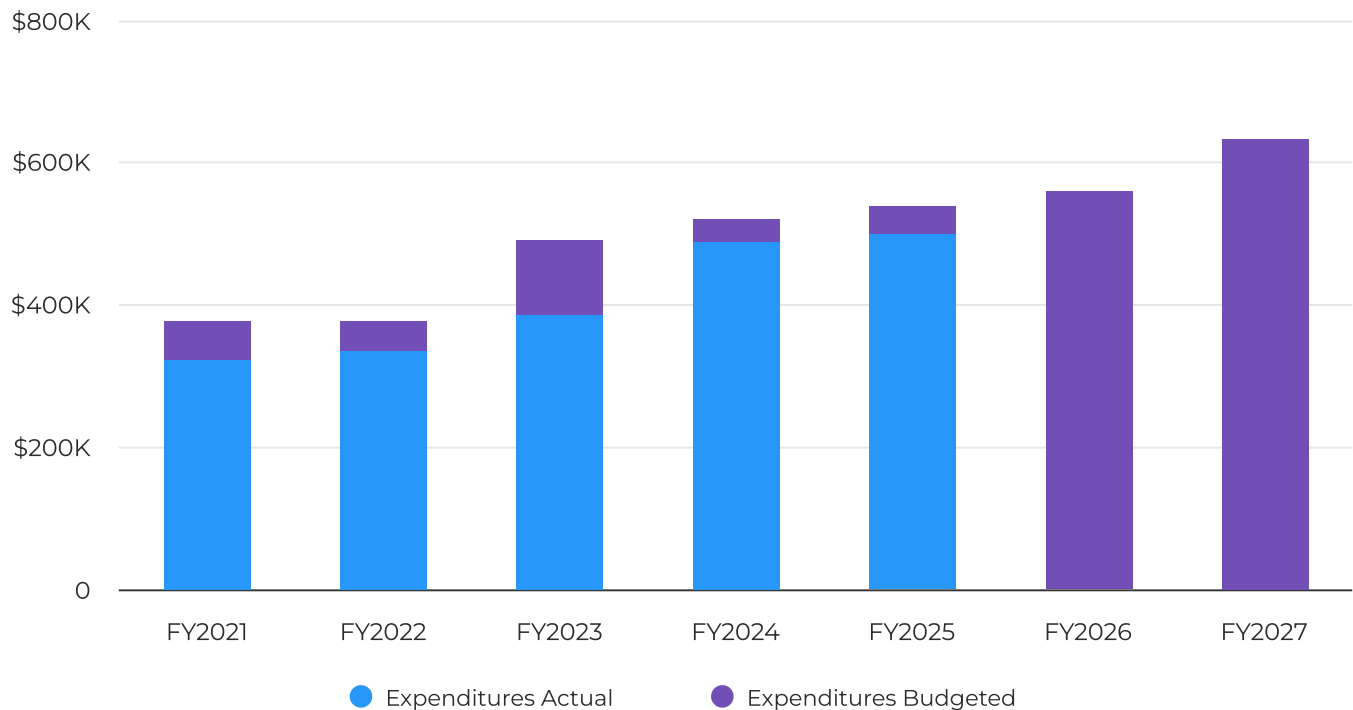
# Management Information Systems

The Town joined the North Shore IT Collaborative in 2020. This allowed for group purchasing and strategy. The Town created a larger and more defined shared services model with the Town of Danvers in 2023. Now in its fourth year, this partnership has greatly enhanced the Towns' ability to shift from a reactive IT Management Model to a Strategic Management Model.

## Expenditure Summary

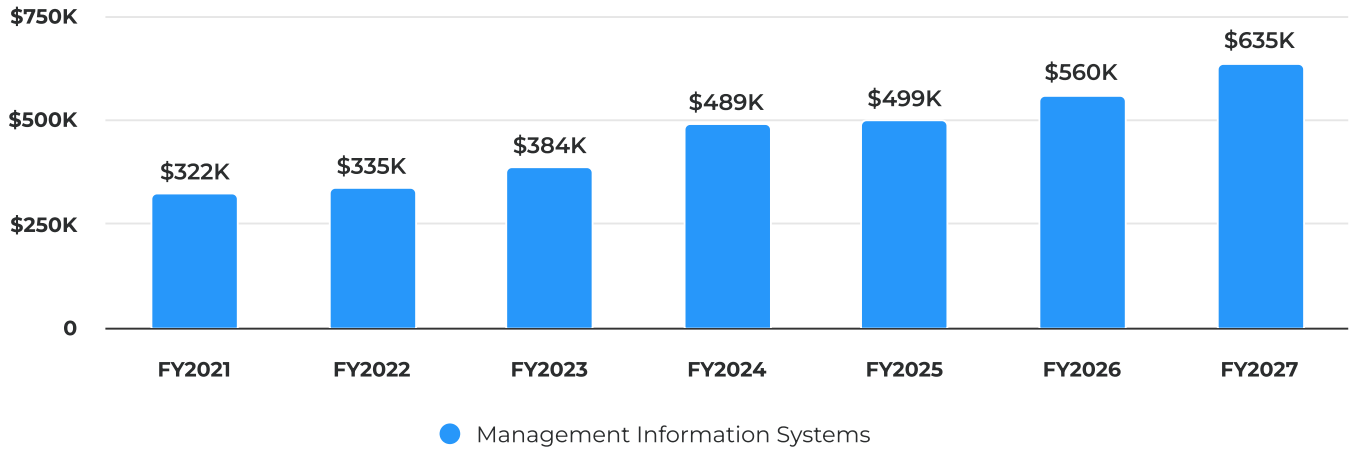
Major changes include moving 2 previously capially funded items into operating. Server replacement is replaced by hosting, and Cybersecurity is also moved to the operating budget, previously requested as a capital item. Cybersecurity as an operating cost represents a ~5% increase, and server hosting represents a ~2.7% increase over FY26, these represent recurring costs, with Cybersecurity being established, and server hosting being new.

### Historical Expenditures Across Department

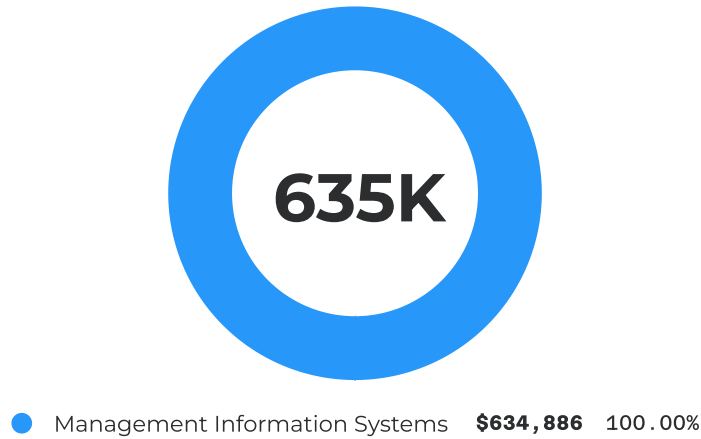


## Expenditures by Department

Historical Expenditures by Department

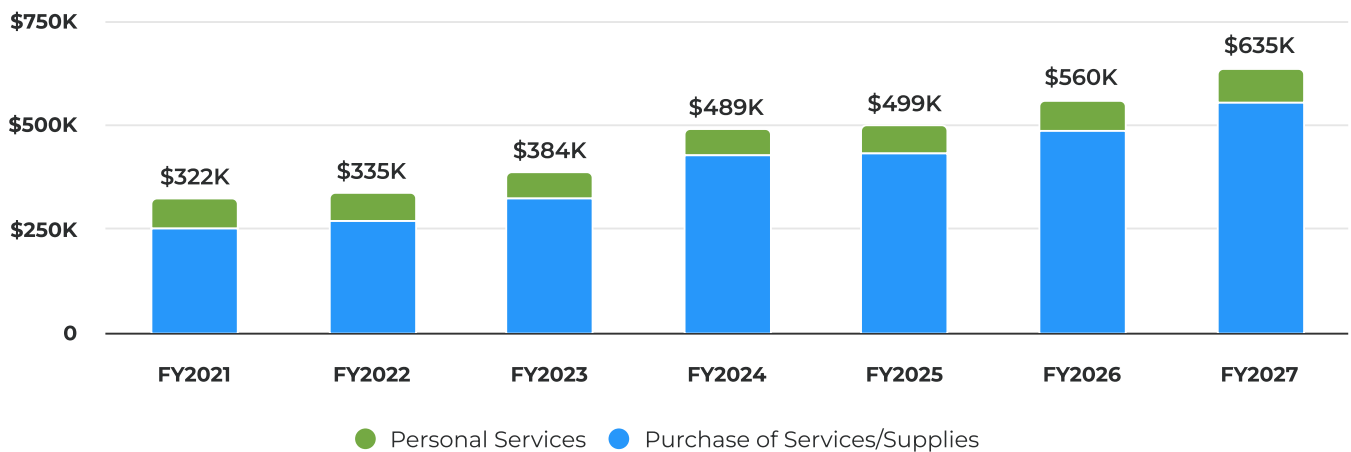


FY27 Expenditures by Department

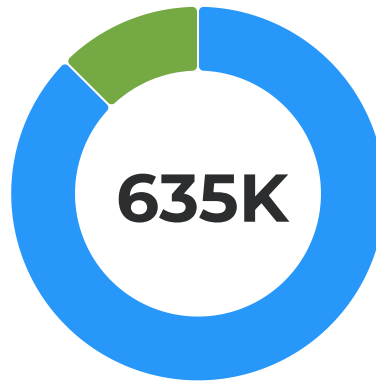


## Expenditures by Expense Type

Historical Expenditures by Expense Type



## FY27 Expenditures by Expense Type



● Purchase of Services/Supplies	<b>\$555,286</b>	<b>87.46%</b>
● Personal Services	<b>\$79,600</b>	<b>12.54%</b>

## Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Balanced Budget	FY 2027 Budgeted	(\$ Change)	(% Change)
<b>Personal Services</b>						
PART TIME	\$63,271	\$65,839	\$74,461	\$79,600	\$5,139	6.90%
<b>Total Personal Services</b>	<b>\$63,271</b>	<b>\$65,839</b>	<b>\$74,461</b>	<b>\$79,600</b>	<b>\$5,139</b>	<b>6.90%</b>
<b>Purchase of Services/Supplies</b>						
CONSULTANT LEGAL	\$420	\$2,013	\$5,000	\$5,000	-	0.00%
TELEPHONE	\$65,378	\$58,677	\$51,567	\$43,412	-\$8,155	-15.81%
INTERNET	\$9,573	\$9,743	\$11,000	\$24,800	\$13,800	125.45%
CONTRACTUAL SERVICES	\$111,584	\$117,210	\$128,088	\$158,834	\$30,746	24.00%
CONT SERV - MUNIS	\$48,616	\$47,837	\$49,769	\$52,257	\$2,488	5.00%
CONT.SERV. - PEG	\$11,380	\$17,343	\$19,000	\$19,150	\$150	0.79%
CONT.SERV.- ASSESSOR	\$25,825	\$32,600	\$34,463	\$36,255	\$1,792	5.20%
CONT.SERV. - POLICE	\$17,360	\$13,984	\$17,395	\$12,762	-\$4,633	-26.63%
INTER-MUNI AGMT W/DANVERS IT S	\$117,149	\$117,149	\$123,825	\$157,816	\$33,991	27.45%
TECHNOLOGY SUPPLIES	\$6,769	\$8,179	\$20,000	\$20,000	-	0.00%
PEG SUPPLIES	\$11,262	\$8,169	\$25,000	\$25,000	-	0.00%
<b>Total Purchase of Services/Supplies</b>	<b>\$425,317</b>	<b>\$432,904</b>	<b>\$485,107</b>	<b>\$555,286</b>	<b>\$70,179</b>	<b>14.47%</b>
<b>Total Expenditures</b>	<b>\$488,587</b>	<b>\$498,742</b>	<b>\$559,568</b>	<b>\$634,886</b>	<b>\$75,318</b>	<b>13.46%</b>



## Personnel Summary

# Fiscal Year 2027 Goals and Objectives

Ensure a smooth transition of IT Services to the new municipal complex and manage and offset associated operating cost increases.

Continued centralization of IT spend.

Continue organization transition to Microsoft 365.

Full implementation of TCM for Invoice entry.

Managed Print implementation.

Fiber network expansion.

Standardize Workstation Refresh Cycles.

Develop IT training programs for staff.

# Fiscal Year 2026 Accomplishments

Orchestration of service move and IT procurement for the Middleton Municipal Complex project.

Full transition to new phone system.

Continued consolidation of copier contracts.

Library IT Hardware Refresh.

Employee Access software implementation.

Resilient and redundant connection configured from PD to Regional Dispatch.

Software integration between Assessors and Inspectional Services is established, automated, and validated.

Review and reduction of mobile plan contracts.





# Town Clerk/Elections

## **Mission Statement**

The Middleton Town Clerk's Office is dedicated to upholding the integrity of the Town's democratic process, preserving and maintaining public records, and acting in the best interests of the Town and the Commonwealth. Our mission is to provide efficient, innovative, and high-quality services in a fair, impartial, and professional manner to all.

As the central information hub for local government, the Town Clerk's Office serves as a primary resource for inquiries from the public, as well as from Town departments, boards, and committees. For new residents, we are often their first point of contact and introduction to the services and connections our community offers. We take pride in welcoming both newcomers and lifelong residents with accurate information, guidance, and support.

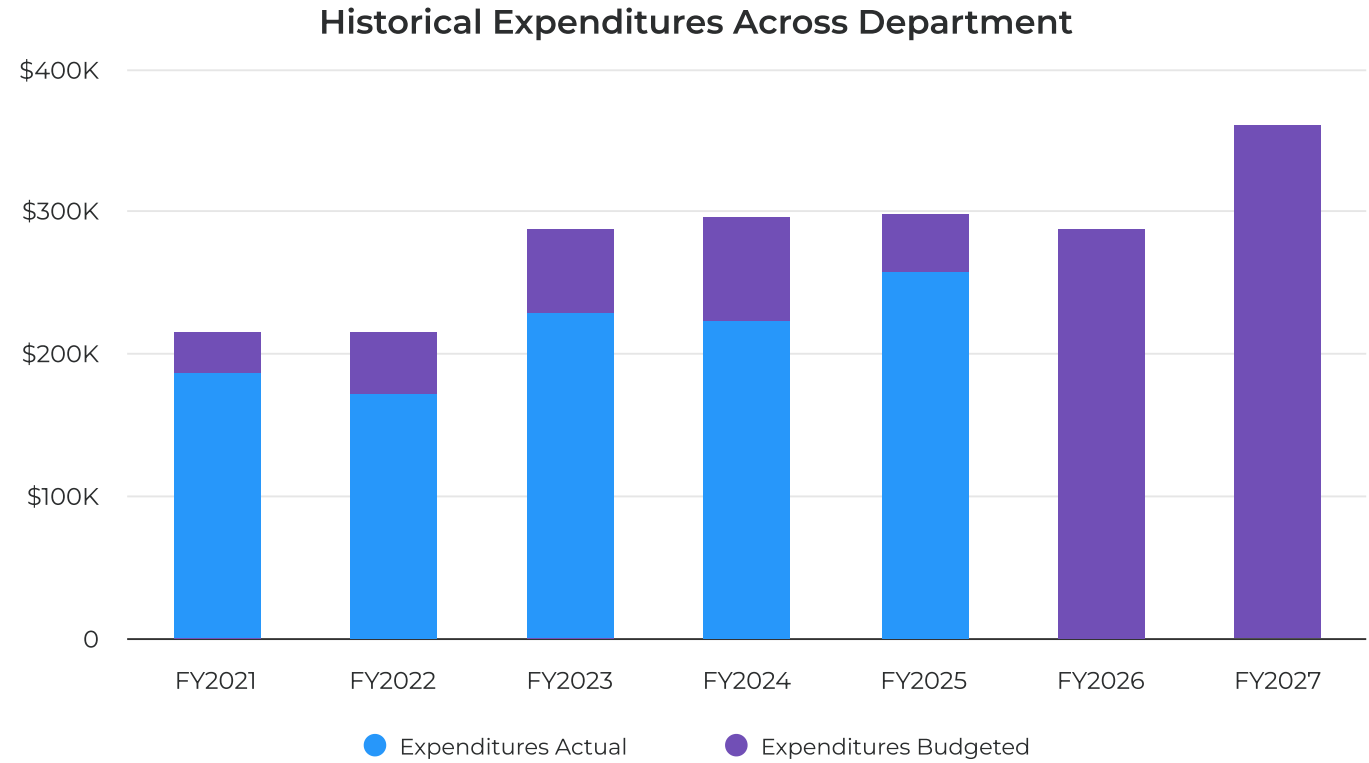
We are committed to excellence in all aspects of our work and continuously strive to perform at a high level while earning and maintaining the trust and confidence of our community.

## **Programs and Services**

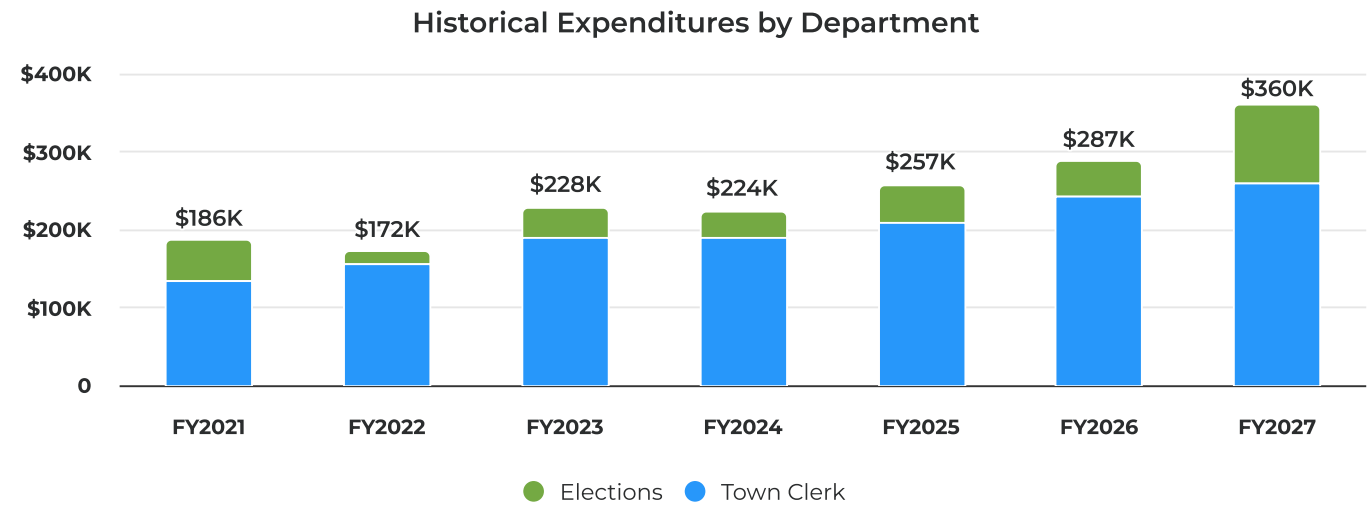
The Town Clerk's Office is responsible for a wide range of statutory and administrative functions, including the accurate recording, maintenance, and issuance of certified copies of vital records; conducting the Annual Town Census; issuing licenses and permits; administering election laws and overseeing local, state, and federal elections; recording Town Meeting minutes; and maintaining and updating the Town Charter and General Bylaws through the Code Book and ECode database. In addition, the office manages the storage, retrieval, and lawful disposition of Town records and provides guidance to Town officials, employees, and the public on Open Meeting, Public Records, and Conflict of Interest laws.

Through continuous improvement and a customer-focused approach, the Middleton Town Clerk's Office remains committed to efficient, consistent, and responsible operations, dedicated to meeting the evolving needs of our community.

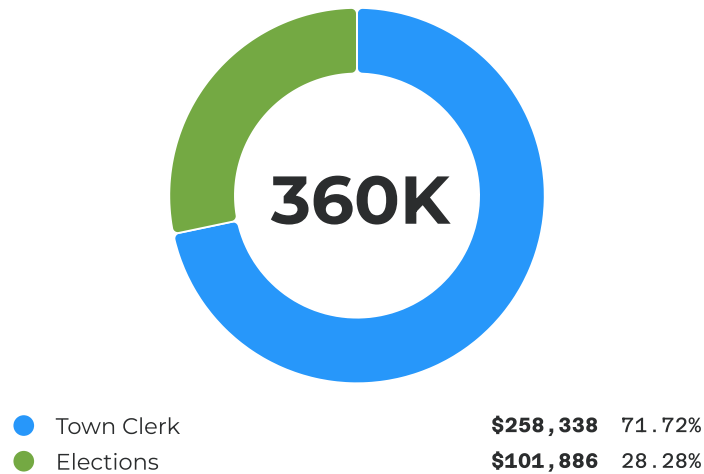
## Expenditure Summary



## Expenditures by Department

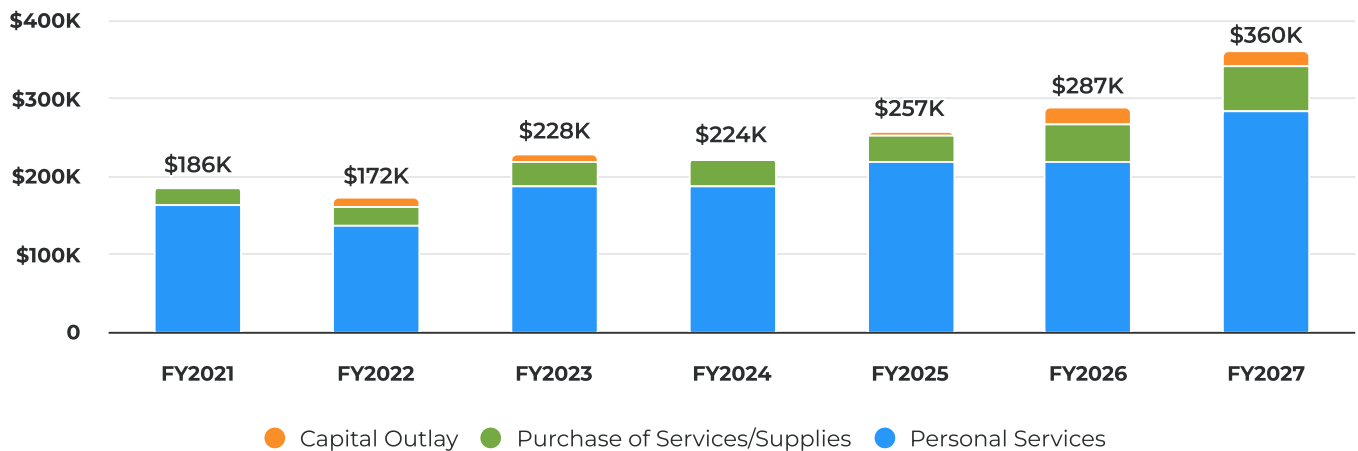


### FY27 Expenditures by Department

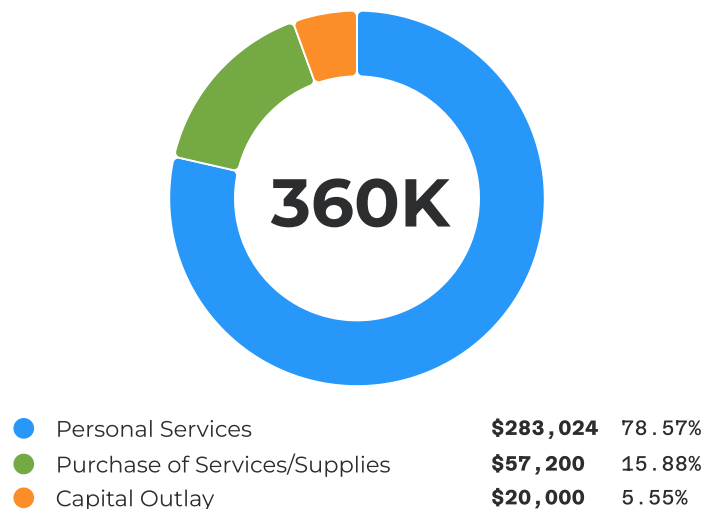


### Expenditures by Expense Type

#### Historical Expenditures by Expense Type



#### FY27 Expenditures by Expense Type



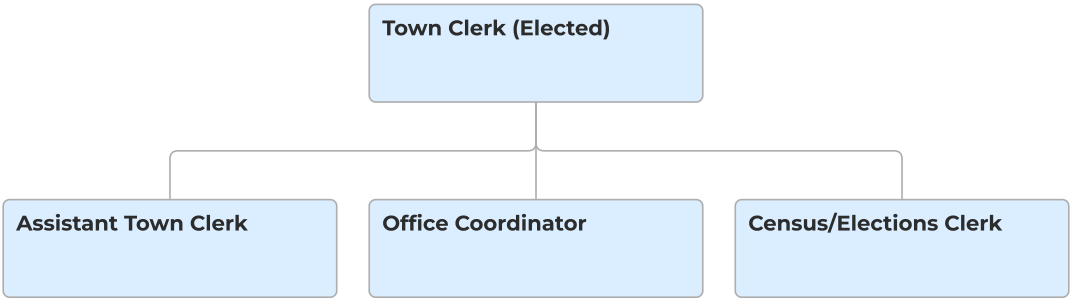
## Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Balanced Budget	FY 2027 Budgeted	(\$ Change)	(% Change)
<b>Personal Services</b>						
<b>Town Clerk</b>						
SALARIES & WAGES	\$63,076	\$67,430	\$69,116	\$81,292	\$12,176	17.62%
DEPT. HEAD SALARY	\$103,532	\$108,170	\$111,957	\$115,316	\$3,359	3.00%
PART TIME	\$3,485	\$12,915	\$13,864	\$14,280	\$416	3.00%
<b>Total Town Clerk</b>	<b>\$170,092</b>	<b>\$188,516</b>	<b>\$194,937</b>	<b>\$210,888</b>	<b>\$15,951</b>	<b>8.18%</b>
<b>Elections</b>						
SALARIES & WAGES	\$13,376	\$29,601	\$19,095	\$68,536	\$49,441	258.92%
PART TIME	\$2,205	\$98	\$3,000	\$3,600	\$600	20.00%
<b>Total Elections</b>	<b>\$15,581</b>	<b>\$29,698</b>	<b>\$22,095</b>	<b>\$72,136</b>	<b>\$50,041</b>	<b>226.48%</b>
<b>Total Personal Services</b>	<b>\$185,673</b>	<b>\$218,214</b>	<b>\$217,032</b>	<b>\$283,024</b>	<b>\$65,992</b>	<b>30.41%</b>
<b>Purchase of Services/Supplies</b>						
<b>Town Clerk</b>						
TRAINING AND EDUCATION	\$1,747	\$1,471	\$3,000	\$3,500	\$500	16.67%
POSTAGE	\$4,091	\$3,632	\$4,500	-	-\$4,500	-
COPIER/PRINTING	\$1,076	\$650	\$1,500	\$2,500	\$1,000	66.67%
CONTRACTUAL SERVICES	\$6,847	\$6,855	\$12,500	\$13,550	\$1,050	8.40%
OFFICE SUPPLIES	\$1,242	\$1,512	\$1,700	\$1,700	-	0.00%
OPERATING SUPPLIES	\$938	\$888	\$3,000	\$5,000	\$2,000	66.67%
DUES,FEES, AND SUBSCRIPTIONS	\$325	\$350	\$1,000	\$1,200	\$200	20.00%
<b>Total Town Clerk</b>	<b>\$16,267</b>	<b>\$15,359</b>	<b>\$27,200</b>	<b>\$27,450</b>	<b>\$250</b>	<b>0.92%</b>
<b>Elections</b>						
CONSULTANT OTHER	\$2,818	\$3,316	\$2,500	\$6,300	\$3,800	152.00%
STREET LISTING	\$5,000	\$5,000	\$6,000	\$6,700	\$700	11.67%
COPIER/PRINTING	\$5,968	\$3,912	\$6,000	\$6,000	-	0.00%
CONTRACTUAL SERVICES	\$3,200	\$3,550	\$4,900	\$5,250	\$350	7.14%
OFFICE SUPPLIES	\$272	\$275	\$2,500	\$2,500	-	0.00%
LUNCHES	\$1,232	\$2,622	\$1,000	\$3,000	\$2,000	200.00%
<b>Total Elections</b>	<b>\$18,490</b>	<b>\$18,675</b>	<b>\$22,900</b>	<b>\$29,750</b>	<b>\$6,850</b>	<b>29.91%</b>
<b>Total Purchase of Services/Supplies</b>	<b>\$34,756</b>	<b>\$34,033</b>	<b>\$50,100</b>	<b>\$57,200</b>	<b>\$7,100</b>	<b>14.17%</b>
<b>Capital Outlay</b>						
<b>Town Clerk</b>						
CAPITAL	\$3,250	\$4,692	\$20,000	\$20,000	-	0.00%
<b>Total Town Clerk</b>	<b>\$3,250</b>	<b>\$4,692</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>-</b>	<b>0.00%</b>
<b>Total Capital Outlay</b>	<b>\$3,250</b>	<b>\$4,692</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>-</b>	<b>0.00%</b>
<b>Total Expenditures</b>	<b>\$223,679</b>	<b>\$256,939</b>	<b>\$287,132</b>	<b>\$360,224</b>	<b>\$73,092</b>	<b>25.46%</b>



# Organizational Chart

Town Clerk/Elections Organization Chart



## Personnel Summary

Department	Title	FY 2023	FY 2024	FY 2025	FY 2026	Variance + / (-)
Town Clerk/Elections	Town Clerk	1.00	1.00	1.00	1.00	0.00
	Assistant Town Clerk	1.00	1.00	1.00	1.00	0.00
	Office Coordinator	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Total	2.00	2.00	2.00	2.00	0.00



# Fiscal Year 2027 Goals and Objectives

## Fiscal Year 2027 Goals and Objectives

1. **Compliance with State Mandates:** Ensure full compliance with all mandates issued by the Commonwealth of Massachusetts and maintain adherence throughout FY27.
2. **Commitment to High-Quality Service:** Provide consistent, high-quality service to residents while offering timely and reliable support to Town departments, boards, and committees.
3. **Professional Development and Certification:** Maintain certification as Certified Massachusetts Municipal Clerks by continuing participation in educational programs offered by the Massachusetts Town Clerks' Association, North Shore City & Town Clerks' Association, New England Town Clerks' Association, and the International Institute of Municipal Clerks.
4. **Refinement of Early Voting Policies:** Enhance Early Voting policies and procedures by reviewing local and statewide best practices in collaboration with clerks from the North Shore City & Town Clerks' Association and the Massachusetts Town Clerks' Association. Shared insights will support the development of more efficient and effective election processes.
5. **Streamlining Document Workflows:** Improve electronic document workflows with development-related departments, including Planning, Building, and the Board of Appeals. Transitioning from paper-based processes to electronic formats will streamline reviews, reduce paper storage needs, and improve efficiency while ensuring compliance with all applicable laws and regulations.
6. **Public Records Law Updates:** Continue to implement and refine policies and procedures in response to updates and guidance related to the Public Records Law.
7. **Compliance with the Open Meeting Law:** Ensure that all meeting notices, agendas, and minutes fully comply with the Open Meeting Law. Notices and agendas will continue to be posted on the Town bulletin board and the Town's Public Meeting Calendar on the website.
8. **Ethics Compliance Oversight:** In the role of Ethics Liaison, distribute the annual Ethics Summary and ensure that all employees, board members, and committee members complete the State's Conflict of Interest online training on a biennial basis.
9. **Improved Board and Commission Appointments:** Expand the use of the board and commission appointment tracking program to improve compliance with Conflict of Interest and Open Meeting Laws and to streamline the appointment process in coordination with the Town Administrator's Office.
10. **Increased Use of Digital Forms:** Expand the availability of online and in-office electronic forms to simplify processes, improve accessibility, and adopt modern technologies that meet the operational needs of the Town.
11. **Enhanced Online Engagement:** Strengthen the management of the Town Clerk's webpage and increase civic engagement through the Town Clerk's Facebook page, providing residents with 24/7 access to important information and improved communication.
12. **Election Modernization:** Continue efforts to modernize elections through the use of new voting tabulators and expanded implementation of electronic poll books, maximizing the capabilities of all election equipment.
13. **Preservation of Historical Records:** Continue utilizing Community Preservation Funds to digitize historical records, reducing handling of fragile materials while preserving them and expanding public access through digital formats.
14. **Administration of Oaths:** Continue to serve as "Commissioners to Qualify" under the Governor's Office by administering the Oath of Office to individuals appointed as Notaries Public and Justices of the Peace in the Commonwealth of Massachusetts.
15. **Transition to the New Municipal Complex:** Support the relocation of the Town Clerk's Office to the new Municipal Complex, including the implementation of a new records vault and dedicated file storage room, to enhance records management, security, and long-term preservation.



# Fiscal Year 2026 Accomplishments

## Major Civic Events – Past and Future

The Town Clerk's Office prepared for and successfully administered the following major civic events and will continue to do so this coming Spring:

- **May 13, 2025:** Annual Town Meeting
- **May 20, 2025:** Annual Town Election
- **May 12, 2026:** Annual Town Meeting
- **May 19, 2026:** Annual Town Election

Throughout the FY25–FY26 election cycle, the office facilitated and will continue to facilitate multiple weeks of early voting, including both in-person and vote-by-mail options, to increase accessibility and better accommodate residents.

## Innovations and Collaboration in Elections

The Town Clerk's Office continued to implement process improvements aimed at enhancing convenience, transparency, and voter participation. These initiatives included:

- Vote-by-Mail
- In-Person Early Voting
- Online Voter Registration
- Regular updates to the Town's website and official Facebook pages

To ensure smooth operations and strong community support, we maintained close collaboration with the following departments and organizations:

- School Department
- Department of Public Works
- Middleton Electric Light Department
- Flint Public Library
- Town Administrator's Office
- Police and Fire Departments

Upgrading of the Town's ICP2 Voting Tabulators and Electronic PollPads to the latest versions to ensure compliance with state requirements, enhance security and reliability, and improve efficiency and accuracy in voter check-in and ballot tabulation during all elections.

## Annual Census and Licensing

The office successfully completed the 2025 Annual Census/Street Listing and Dog Licensing season and initiated preparations for the 2026 cycle, scheduled to be mailed to all Middleton households in January 2026. These efforts are essential to maintaining accurate municipal records and supporting community engagement.

## Records Management

In preparation for upcoming elections and Town Meetings, the office continued a comprehensive review, maintenance, and verification of voter registration records to ensure accuracy, integrity, and compliance with state requirements. In addition, the ongoing digitization, indexing, and preservation of Town Clerk records continued through the use of Laserfiche, the electronic records management system implemented in 2019.

During this period, the Town also acquired an expanded Laserfiche upgrade, introducing new features and enhanced functionality to further strengthen records management practices. These improvements support more efficient document workflows, improved search and retrieval capabilities, enhanced security controls, and expanded options for sharing information both internally among departments and externally with the public. Collectively, these efforts promote transparency, operational efficiency, long-term record preservation, and improved public access to Town records.

We are preparing our relocation of Town records to the new Municipal Complex, which includes a modern vault and secure file storage room designed to meet archival standards. This move will establish a new archival process for the



Town's records, significantly improving the organization, safety, and preservation of both active and historical documents. The upgraded facilities allow for more efficient access to records by staff and the public while ensuring enhanced protection against loss, damage, and deterioration. The transition represents a major advancement in the Town's records management practices and supports long-term compliance with records retention and preservation requirements.

#### **Public Records Requests**

Serving as the Town's Records Access Officer, the Town Clerk's Office processed more than 300 public records requests during the calendar year, ensuring timely, accurate, and transparent responses in full compliance with applicable laws.

#### **Commitment to Excellence**

The Town Clerk's Office remains committed to operating efficiently, responsibly, and in strict accordance with legal requirements. Through continuous improvement and collaboration, we strive to enhance public service and reinforce trust in local government.



# Conservation Commission

The Conservation Commission oversees the administration of the Massachusetts Wetlands Protection Act (WPA) to safeguard both private and public water supplies, groundwater resources, flood control, storm damage prevention, pollution mitigation, and the preservation of fisheries and wildlife habitats within the Town of Middleton. The Commission reviews all proposed projects within 100 feet of wetlands and within 200 feet of the Ipswich River and other perennial streams.

The Town is home to over 2,000 acres of land protected by a collaborative effort among local, state, federal, and nonprofit entities, including the Town of Middleton, the Massachusetts Department of Agriculture, the Town of Danvers, New England Forestry, and the Essex County Greenbelt Association. Approximately 25% (approximately 500 acres) of this protected land is under the stewardship of the Middleton Conservation Commission.

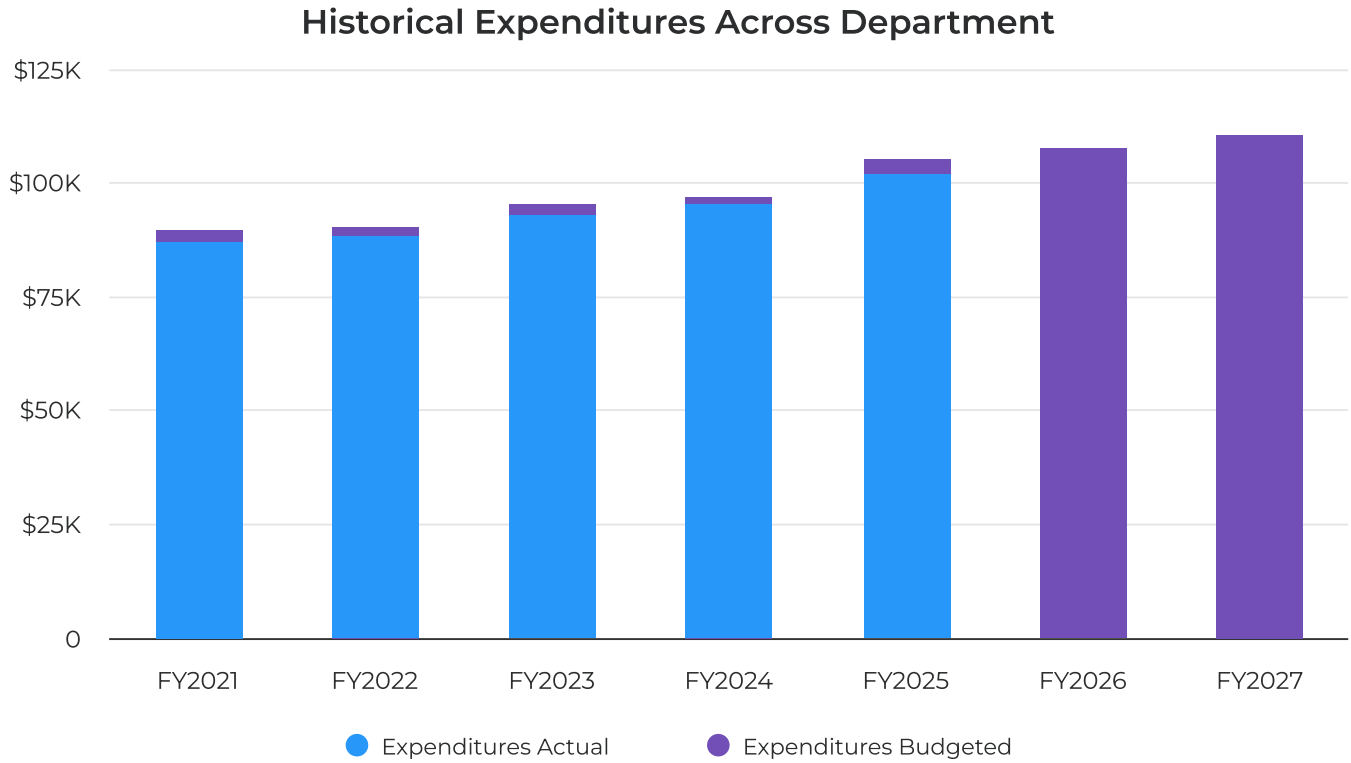
In addition to its traditional role of wetlands and land protection, the Conservation Department also leads the implementation of the Town's stormwater management requirements, in accordance with the Middleton Stormwater Management Bylaw and the United States Environmental Protection Agency's Municipal Separate Storm Sewer Systems (MS4) permit. The Conservation Agent reviews all building permits for compliance with the Town's stormwater bylaw. The Department also coordinates with the Department of Public Works to meet mandatory data collection and reporting requirements under federal law.

Last fall, the Conservation Department spearheaded approval of the Town's new Water Use Mitigation Program (WUMP). The program identifies projects that will add to the Town's water withdrawal burden, and collect fees from those projects in order to advance the Town's water conservation responsibilities. The program has been extremely successful in neighboring towns, and is an exciting opportunity for Middleton to undertake water conservation initiatives locally.

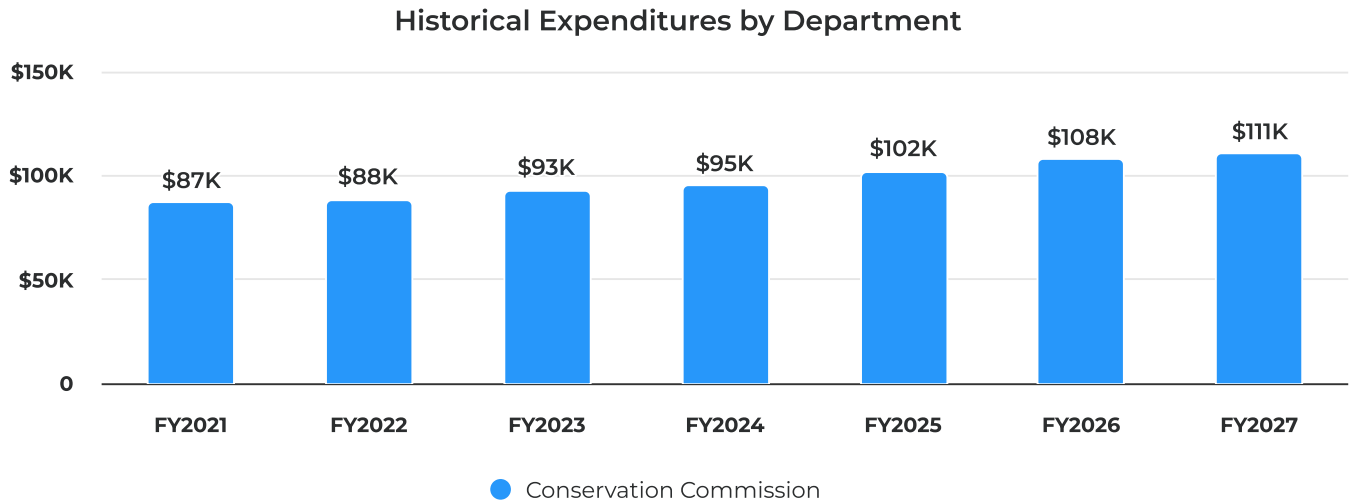
This year, the Conservation Department initiated an update to the Town's Open Space and Recreation Plan. The Open Space and Recreation Plan (OSRP) helps the Town maintain and enhance the benefits of open space and protect the 'green infrastructure' of the community. An approved OSRP also makes the Town eligible for a variety of state grant programs to help further environmental causes identified as important to the Town. Residents interested in participating in the Open Space and Recreation Plan process should reach out to the Conservation Agent for additional information.



## Expenditure Summary



## Expenditures by Department

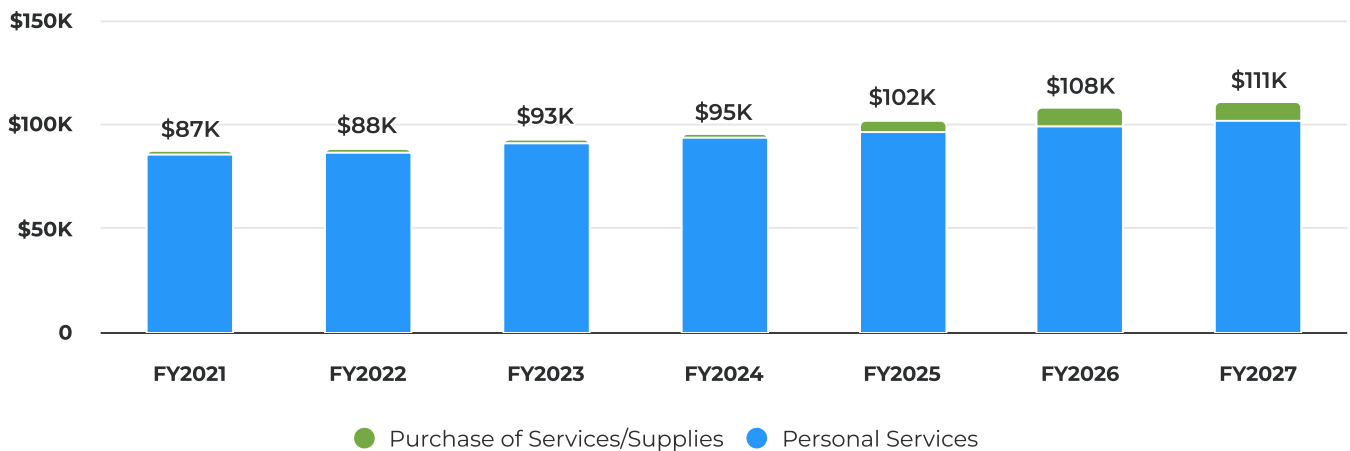


### FY27 Expenditures by Department

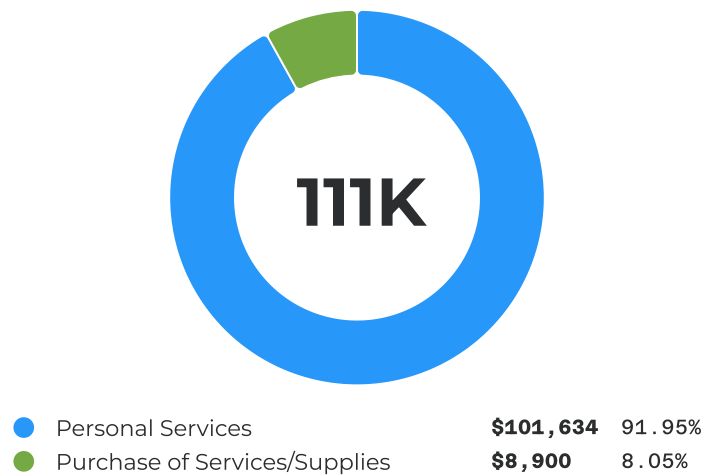


### Expenditures by Expense Type

#### Historical Expenditures by Expense Type



#### FY27 Expenditures by Expense Type



## Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Balanced Budget	FY 2027 Budgeted	(\$ Change)	(% Change)
<b>Personal Services</b>						
SALARIES & WAGES	\$93,559	\$96,267	\$98,674	\$101,634	\$2,960	3.00%
<b>Total Personal Services</b>	\$93,559	\$96,267	\$98,674	\$101,634	\$2,960	3.00%
<b>Purchase of Services/Supplies</b>						
ADVERTISING	\$150	-	\$150	-	-\$150	-
TRAINING AND EDUCATION	\$95	-	\$1,000	\$1,000	-	0.00%
POSTAGE	\$150	-	\$100	-	-\$100	-
COPIER/PRINTING	-	-	\$200	-	-\$200	-
CONTRACTUAL SERVICES	\$76	\$4,100	\$5,300	\$5,000	-\$300	-5.66%
OFFICE/OPERATING SUPPLIES	\$357	\$341	\$900	\$500	-\$400	-44.44%
TRAVEL	\$232	\$212	\$300	\$1,200	\$900	300.00%
DUES,FEES, AND SUBSCRIPTIONS	\$700	\$780	\$1,000	\$1,200	\$200	20.00%
<b>Total Purchase of Services/Supplies</b>	\$1,760	\$5,432	\$8,950	\$8,900	-\$50	-0.56%
<b>Total Expenditures</b>	<b>\$95,319</b>	<b>\$101,699</b>	<b>\$107,624</b>	<b>\$110,534</b>	<b>\$2,910</b>	<b>2.70%</b>

## Fiscal Year 2027 Goals and Objectives

- Spearhead preparation and state approval of the Open Space and Recreation Plan.
- Launch water saving initiatives through the Middleton Water Use Mitigation Program.
- Maintain compliance with the Town's EPA Municipal Separate Storm Sewer System permit requirements, including updating the Town's stormwater system mapping, training initiatives, and maintenance updates.



# Fiscal Year 2026 Accomplishments

- Spearheaded approval and implementation of the Water Use Mitigation Program (WUMP). The WUMP allows the Town to collect a fee for certain construction projects that increase water usage. The funds are then available for the Town to use on water conservation programs.
- Organized a reduced-cost rain barrel program for residents using funds collected under the Water Use Mitigation Program.
- Negotiated a Rail Trail easement over Leitner Way, a portion of the trail that had previously been privately controlled and impassable to Rail Trail users.
- Conducted bald eagle monitoring and reporting in compliance with the Town's Bald Eagle Incidental Take permit associated with the Municipal Complex project.
- Maintained compliance with Year 7 of the Town's Municipal Storm Sewer Systems (MS4) permit through completion of mandated tasks and reporting.

## Performance Measures

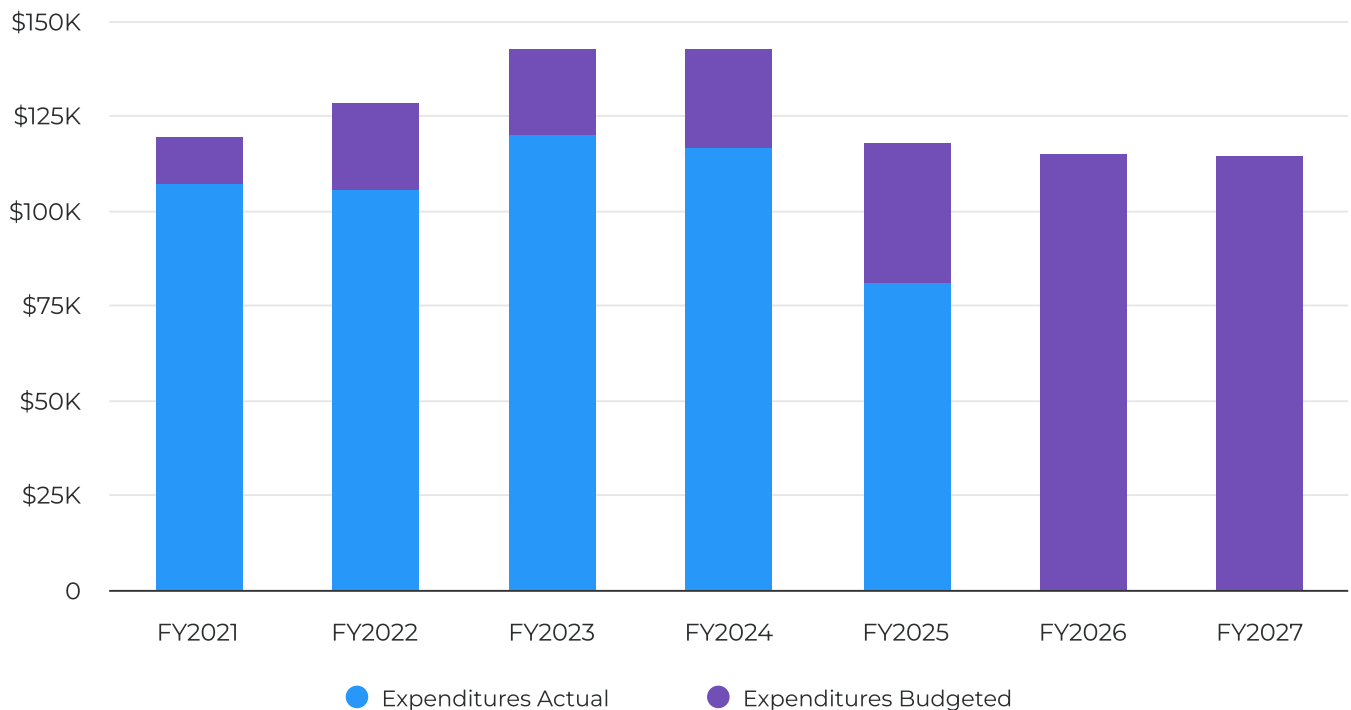
Conservation Commission Permitting Review Data			
Metrics	FY 24 Actuals	FY 25 Actuals	FY 26 (through December)
Building Permit Review - Conservation	74	61	23
Building Permit Review - Stormwater	74	62	25
Conservation Permits	44	28	4

# Planning Department

The Planning Department is responsible for coordinating the Town's planning activities and providing staff support to the Planning Board, Zoning Board of Appeals, and Master Plan Committee. To ensure that all planning and development related activities are dealt with as expeditiously as possible, the Department often coordinates with the Town Administrator's Office, Health Department, Building Department, Department of Public Works, and Conservation Commission.

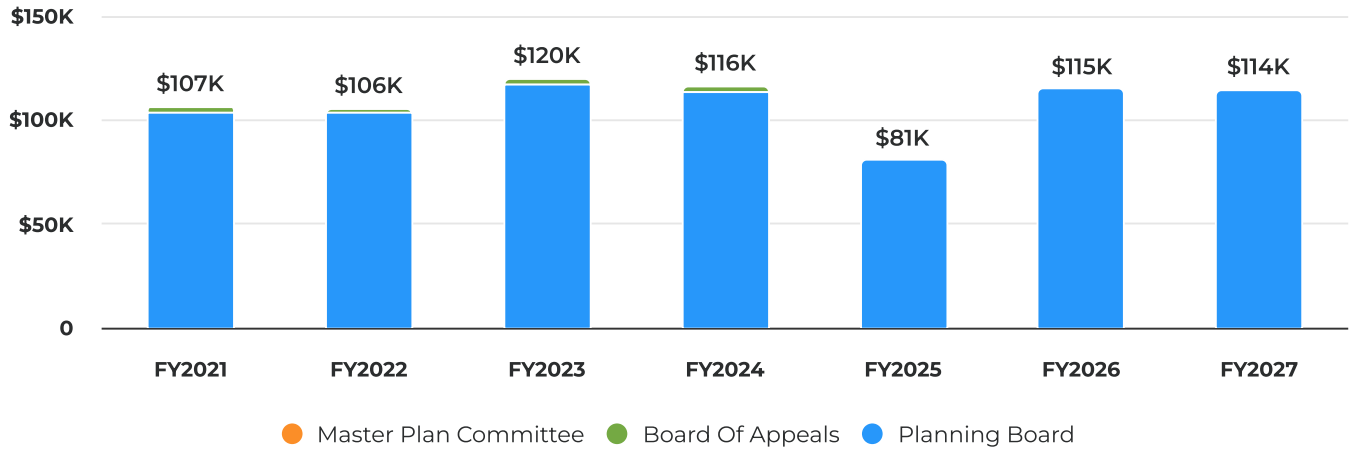
## Expenditure Summary

**Historical Expenditures Across Department**



## Expenditures by Department

Historical Expenditures by Department

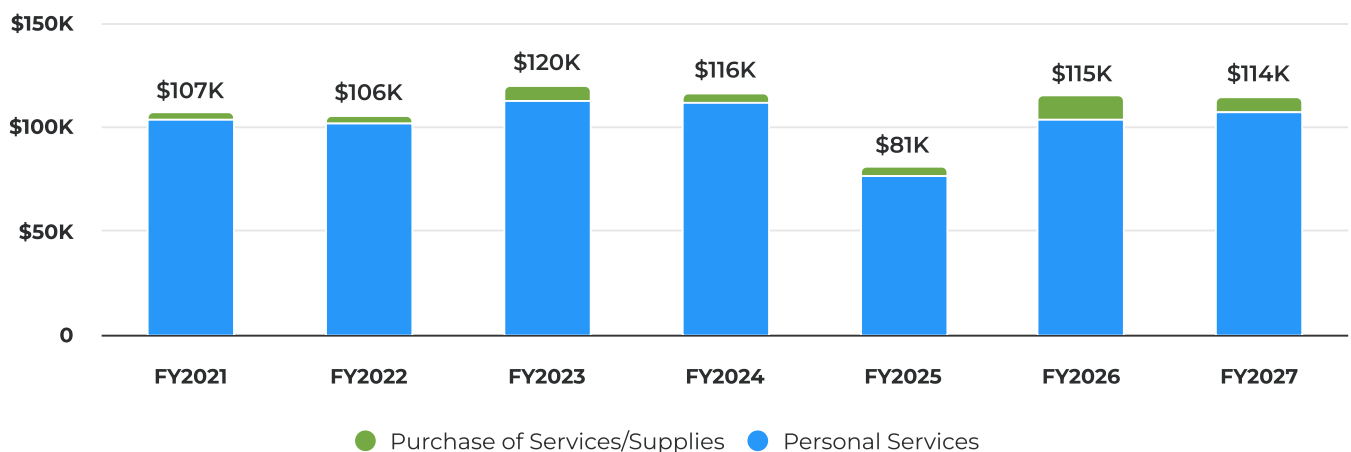


FY27 Expenditures by Department

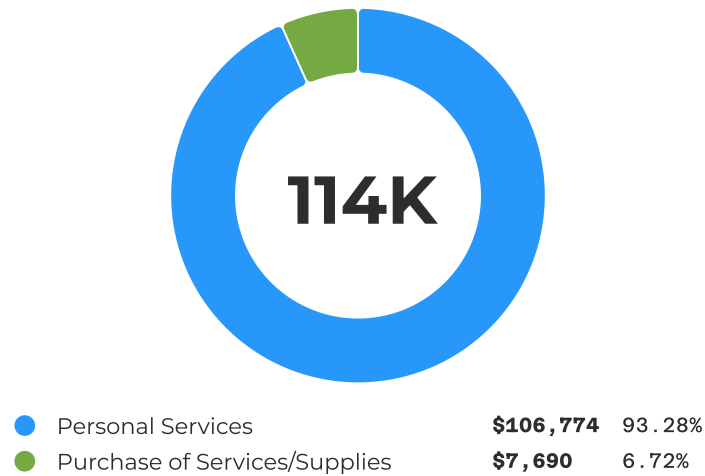


## Expenditures by Expense Type

Historical Expenditures by Expense Type



## FY27 Expenditures by Expense Type



## Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Balanced Budget	FY 2027 Budgeted	(\$ Change)	(% Change)
<b>Personal Services</b>						
DEPT. HEAD SALARY	\$81,041	\$72,537	\$96,721	\$100,894	\$4,173	4.31%
PART TIME	\$28,283	\$3,591	\$6,440	\$5,880	-\$560	-8.70%
PART TIME	\$2,279	-	-	-	-	0.00%
SALARIES & WAGES	\$136	-	-	-	-	0.00%
<b>Total Personal Services</b>	<b>\$111,739</b>	<b>\$76,128</b>	<b>\$103,161</b>	<b>\$106,774</b>	<b>\$3,613</b>	<b>3.50%</b>
<b>Purchase of Services/Supplies</b>						
ADVERTISING	\$865	\$2,850	\$1,000	\$1,000	-	0.00%
TRAINING AND EDUCATION	\$1,111	\$70	\$2,150	\$1,710	-\$440	-20.47%
POSTAGE	\$336	\$28	\$1,000	-	-\$1,000	-
COPIER/PRINTING	\$406	\$442	\$500	-	-\$500	-
OFFICE SUPPLIES	\$1,149	\$505	\$2,550	\$1,350	-\$1,200	-47.06%
TRAVEL	\$575	\$214	\$2,810	\$3,130	\$320	11.39%
DUES,FEES, AND SUBSCRIPTIONS	-	\$350	\$1,800	\$500	-\$1,300	-72.22%
OFFICE SUPPLIES	\$170	-	-	-	-	0.00%
TRAVEL	\$45	-	-	-	-	0.00%
<b>Total Purchase of Services/Supplies</b>	<b>\$4,658</b>	<b>\$4,459</b>	<b>\$11,810</b>	<b>\$7,690</b>	<b>-\$4,120</b>	<b>-34.89%</b>
<b>Total Expenditures</b>	<b>\$116,397</b>	<b>\$80,587</b>	<b>\$114,971</b>	<b>\$114,464</b>	<b>-\$507</b>	<b>-0.44%</b>





## Personnel Summary

Department	Title	FY 2023	FY 2024	FY 2025	FY 2026	Variance + / (-)
Planning Department	Town Planner	1.00	1.00	1.00	1.00	0.00
	Administrative Assistant	<u>0.65</u>	<u>0.65</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	<b>Total</b>	1.65	1.65	1.00	1.00	0.00

## Performance Measures

Department: Planning Board  
 Fiscal Year: 2027

Metrics	FY 24 Actuals	FY 25 Actuals	FY 26 (through December)
Planning Board Revenue Collected	\$1,700		
Approval of a Definitive Plan	0		
Endorsement of Plan Approval Not Required (ANR)	4		
Issuance of Special Permit - Two-Family Dwelling in R1a/R1b Districts	3		

Department: Zoning Board of Appeals  
 Fiscal Year: 2027

Metrics	FY 24 Actuals	FY 25 Actuals	FY 26 (through December)
Zoning Board of Appeals Revenue Collected	\$18,499		
Appeal	0		
Site Plan Review	6		
Site Plan Review with Special Permit Issued	5		
Special Permit Issued	8		
Special Permit with Variance Issued	0		



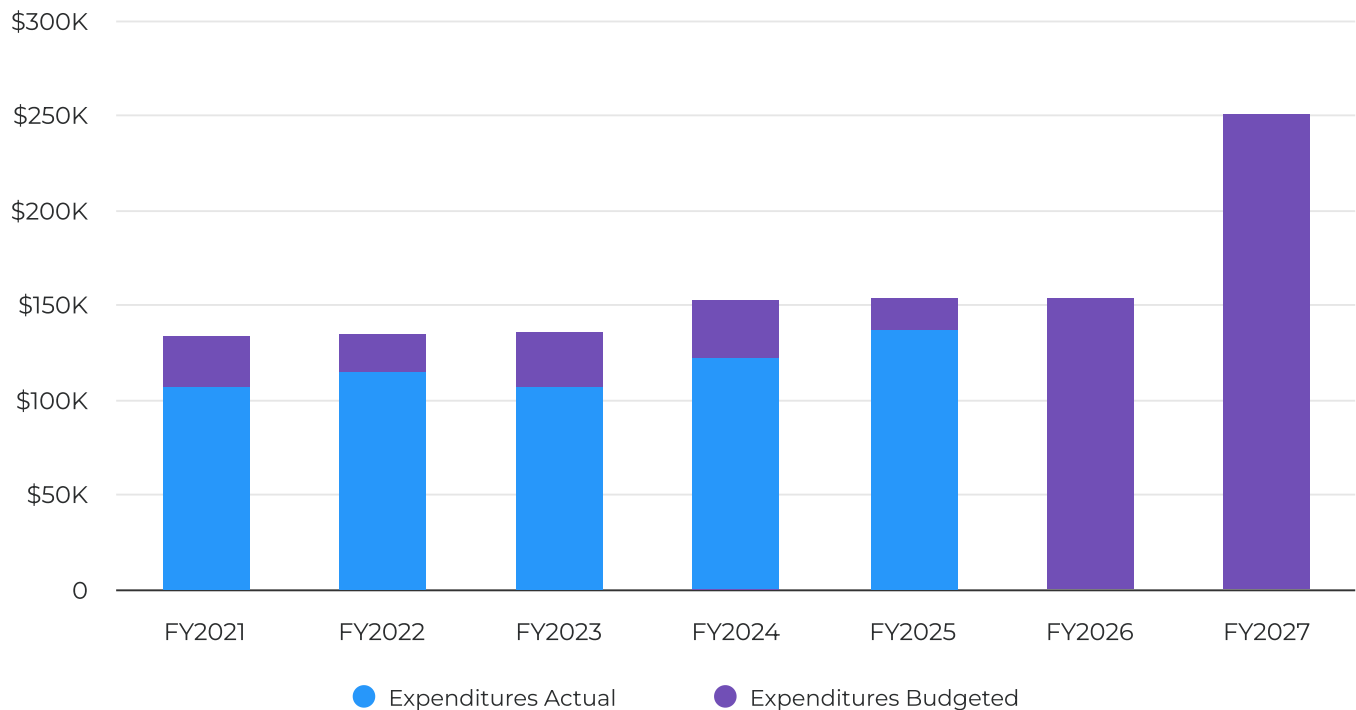
# Town Buildings

Our budget is built to accurately reflect the financial needs of our existing organization, and when possible, anticipate upcoming changes. The projected January 2026 completion of our new Municipal Campus represents a significant change in our existing assets. This milestone will generate two significant budgetary changes — 1. The opening of the new Municipal Campus and associated costs and 2. The transition away from existing assets, some of which will be sold while others will remain in our possession.

This transition is the driver of the expansion of the Town Buildings category. Ultimately our goal is to consolidate budget lines (such as electricity, fuel, etc.) from many buildings into a single location with the long-term goal of identifying efficiencies and providing budgetary flexibility.

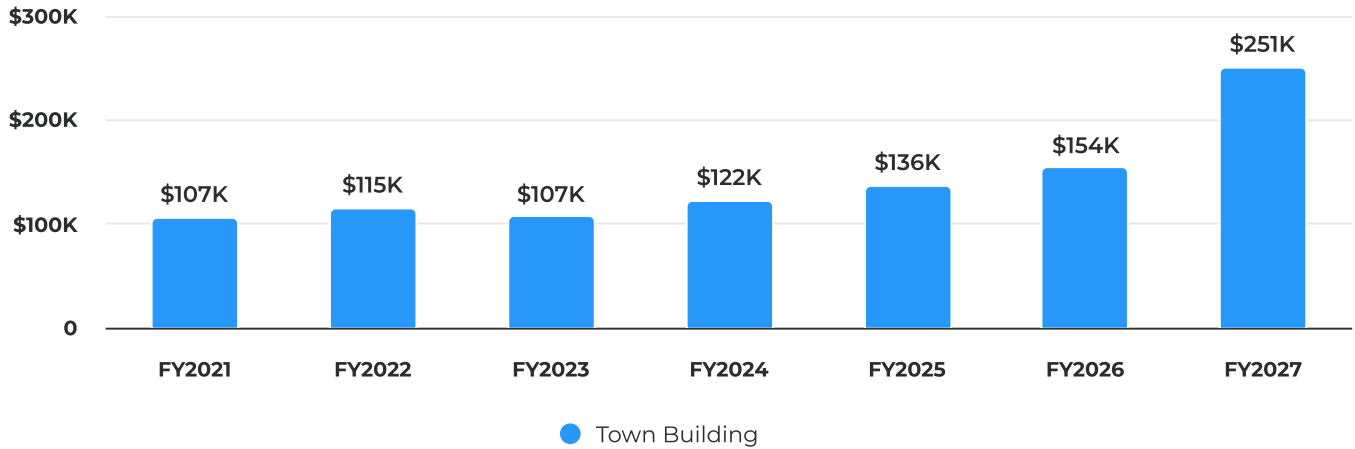
## Expenditure Summary

### Historical Expenditures Across Department

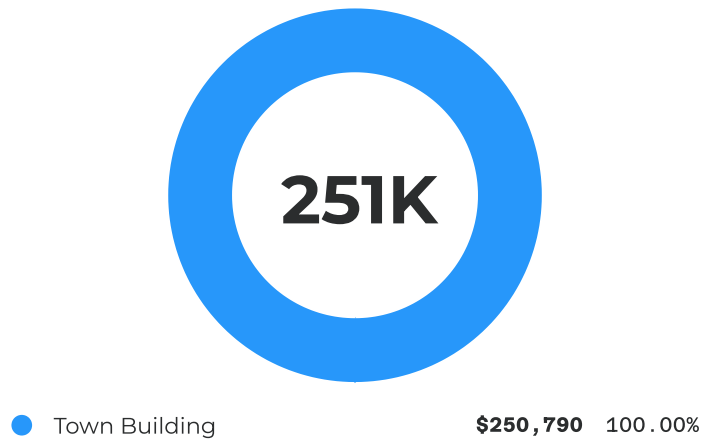


## Expenditures by Department

Historical Expenditures by Department

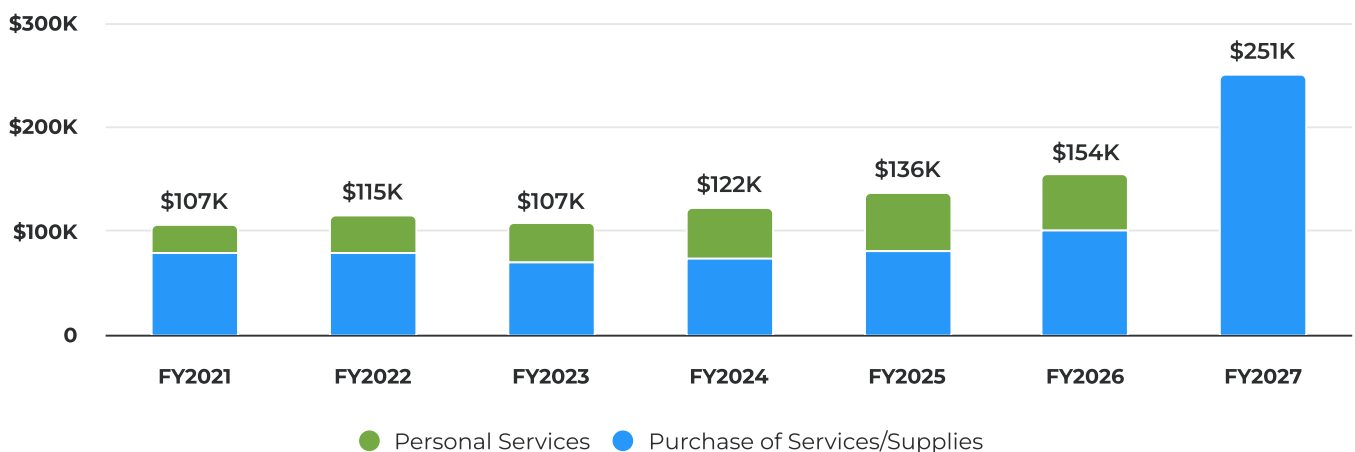


FY27 Expenditures by Department



## Expenditures by Expense Type

Historical Expenditures by Expense Type



## FY27 Expenditures by Expense Type



● Purchase of Services/Supplies **\$250,790** 100.00%

## Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Balanced Budget	FY 2027 Budgeted	(\$ Change)	(% Change)
<b>Personal Services</b>						
SALARIES & WAGES	\$49,338	\$55,339	\$53,816	-	-\$53,816	-
<b>Total Personal Services</b>	\$49,338	\$55,339	\$53,816	-	-\$53,816	-
<b>Purchase of Services/Supplies</b>						
FUEL MEMORIAL HALL	\$5,812	\$6,954	\$8,000	\$4,000	-\$4,000	-50.00%
FUEL OLD TOWN HALL	\$1,996	\$2,987	\$6,000	\$2,000	-\$4,000	-66.67%
FUEL DPW BLDG.	\$6,552	\$9,037	\$8,000	\$8,000	-	0.00%
ELEC.WATER/MEMORIAL HALL	\$8,650	\$7,401	\$7,000	\$7,000	-	0.00%
ELEC.WATER TOWN HALL	\$6,122	\$5,083	\$5,000	\$5,000	-	0.00%
ELEC.& WATER DPW BLDG.	\$7,641	\$10,200	\$12,000	\$12,000	-	0.00%
ELECTRICITY 105 S MAIN	\$236	-	\$1,500	\$12,000	\$10,500	700.00%
ELEC.WATER PUBLIC SAFETY CENTER	-	-	-	\$40,500	\$40,500	-
POSTAGE	-	-	-	\$23,490	\$23,490	-
CONTRACTUAL SERVICES	\$4,438	\$12,929	\$24,000	-	-\$24,000	-
Central Office Supplies	-	-	-	\$6,000	\$6,000	-
BUILDING MAINTENANCE	\$29,713	\$24,860	\$22,500	\$61,250	\$38,750	172.22%
BUILDING MAINT. PUBLIC SAFETY CENTER	-	-	-	\$61,250	\$61,250	-
OTHER SUPPLIES	-	-	\$4,500	\$8,300	\$3,800	84.44%
OPERATING SUPPLIES	\$1,524	\$1,674	\$1,500	-	-\$1,500	-
<b>Total Purchase of Services/Supplies</b>	\$72,685	\$81,125	\$100,000	\$250,790	\$150,790	150.79%
<b>Total Expenditures</b>	<b>\$122,023</b>	<b>\$136,464</b>	<b>\$153,816</b>	<b>\$250,790</b>	<b>\$96,974</b>	<b>63.05%</b>



# Police Department

The annual department report is generally written to highlight those items that will inform or interest the community, as they relate to the operation of each department for public safety. Some of the topics to be covered include personnel changes, special events and professional services provided to our community. Since being sworn in as Middleton's Chief of Police in March 2021, it has been my sincere pleasure to serve the Middleton community.

Becoming a Middleton Police Officer is the willingness to answer a call that is greater than oneself. It is a commitment to protect and serve. Honor, respect, prestige and integrity are at the core of our daily mission. Being a Middleton Police Officer is a title we've earned and not one we take for granted. If you're looking for a career, not just a job, the Middleton Police Department is the place for you! *We don't take applications, we take commitments!*

This past year, Detective Sergeant David Arathuzik retired after 31 years of dedicated service to the Middleton Police Department. Det. Sgt. Arathuzik served as the Detective Unit Commander, Patrol Sergeant, Field Training Officer, and Patrol Officer and also as our RAD (Rape Aggression Defense System) Officer. Det. Sgt. Arathuzik will stay on as a Reserve Police Officer. Detective Adam Maccini was promoted to Sergeant and will serve as the Detective Unit Commander, replacing Det. Sgt. Arathuzik. Officer Kosta Agganis has been assigned to the Detective Unit, to fill the vacancy created by Det. Sgt. Maccini's promotion. To continue our commitment to the RAD program, Officer Isabella Palmeira attended the RAD Physical Defense Instructor Certification course and will now serve as our RAD Officer. To replace Det. Sgt. Arathuzik's retirement, we hired Officer David Woumn, who is a resident of Essex County and had previously served as a full-time police officer with the City of Lynn Police Department. Officer Woumn completed the full-time MPTC Police Academy in Lynnfield and is a POST full-time certified law enforcement officer. Officer Woumn holds a Bachelor of Science degree in Criminology and Criminal Justice from Merrimack College.

This past year, the Town of Middleton voted to authorize the hiring of three new full-time police officers. Our first hire is Olivia Primack, who is a resident of Essex County and a former Personal Trainer at Choice Fitness Sports Club in Salisbury. Ms. Primack holds a Bachelor of Science degree in Criminal Justice from Westfield State University. Recruit Police Officer Olivia Primack, is currently attending the MPTC Cambridge-Northeastern Police Academy and is expected to graduate this Spring. We are currently accepting applications and conducting interviews for the remaining (2) vacancies.

We created the new position of Retired Reserve Detail Officer, which allows retired Middleton Police Officer to work police details. Retired Police Officer Thomas McParland was the first retiree to return to the MPD as a Retired Reserve Detail Officer, and we are happy to have Officer McParland back on the force.

The Detective Unit continues to enhance the Middleton Police Department's ability to investigate criminal activity occurring in the town. The Detective Unit has conducted over 150 felony investigations so far this year, including burglaries, deaths, human trafficking, breaking and entering, sexual assaults, motor vehicle homicides, fraud, narcotics, thefts, and outstanding arrest warrants. The Detective Unit conducts these complex investigations through the processing of crime scenes, surveillance, interviews and interrogations, and proactive policing. The Detective Unit has developed and continues to foster an excellent partnership with the District Attorney's Office, Massachusetts State Police Detective Unit and area municipal police departments and is becoming the standard of excellence in conducting



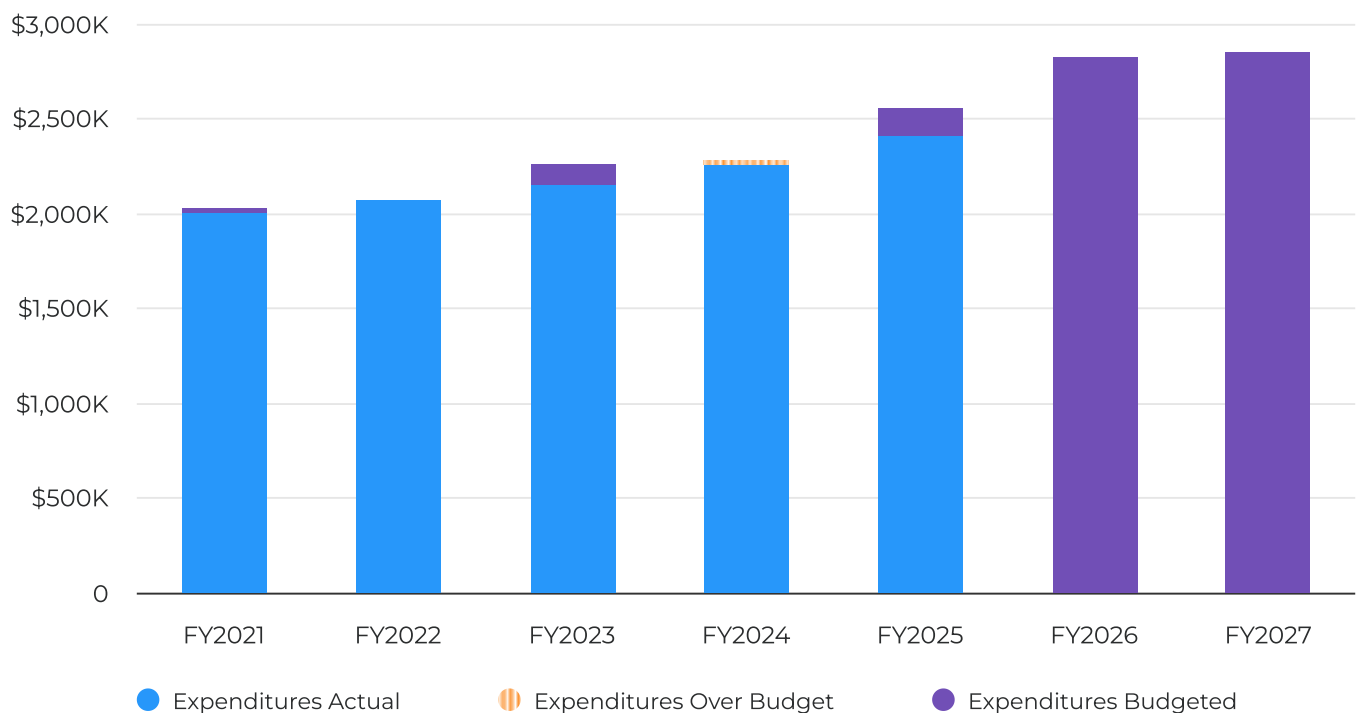
investigations. Detectives' investigations have required the application for and the execution of multiple search warrants, arrest warrants, and subpoenas. Detectives are also tasked with monitoring all registered sex offenders as well as apprehending persons who have outstanding arrest warrants. These highly professional investigators have greatly enhanced the Middleton Police Department's ability to investigate and solve these complex and difficult cases, resulting in a higher quality of life and the restitution of thousands of dollars for victims of crime in the Middleton community.

The Middleton Police Department continues our traffic enforcement efforts to reduce violations and traffic crashes.

Middleton Police continues to conduct directed patrols, business and residential checks, and the enforcement of all laws, ordinances, and by-laws.

## Expenditure Summary

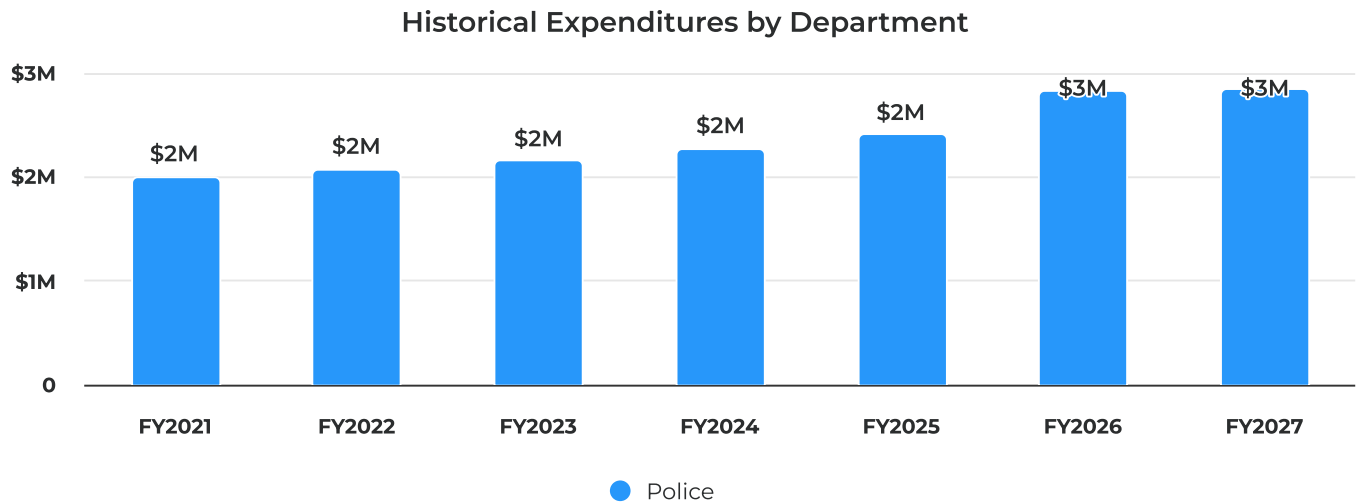
### Historical Expenditures Across Department



For FY2026, the Police Department's budgeted expenditures are \$2.8 million, representing a 10.24% increase from the prior period. This indicates a notable rise in the overall budget allocation compared to the previous year.

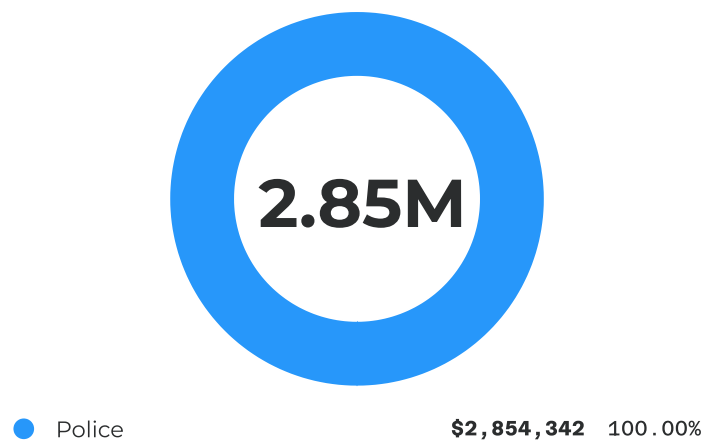
In FY2027, the budgeted expenditures decrease significantly to \$233,379, which is a 91.72% reduction from FY2026. This sharp decline marks a substantial change in the department's expenditure planning between these two years.

## Expenditures by Department



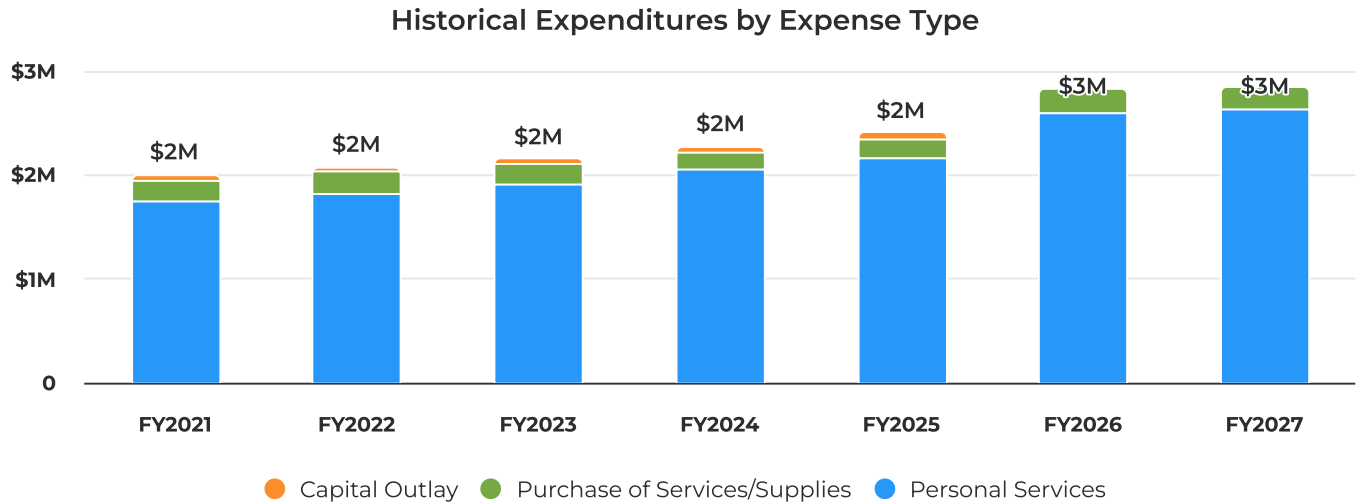
In FY2027, the Police Department's total expenditure is budgeted at \$233,379, representing a significant decrease of \$2.6 million or 91.72% compared to the FY2026 budget of \$2.8 million. The Police Department continues to account for 100% of the total expenditures within this category, maintaining its position as the largest and sole department in the budget allocation.

### FY27 Expenditures by Department



The Police Department's fiscal year expenditures total \$233,379, representing 100% of the department's budget.

## Expenditures by Expense Type

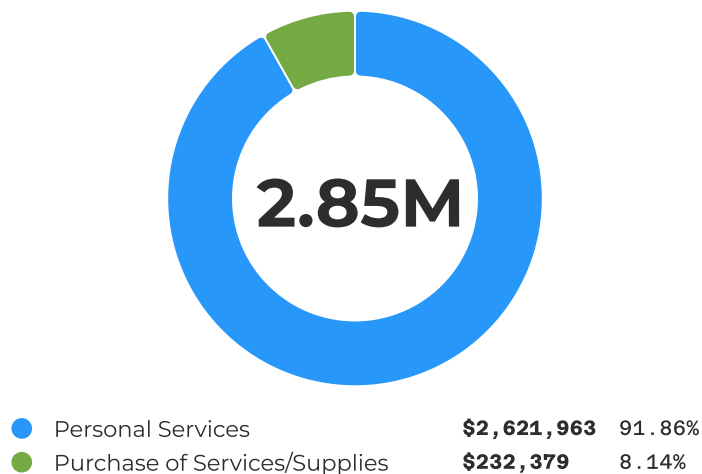


In FY2027, the Police Department's total expenditures decreased significantly to \$233,379, representing a 91.72% reduction from the previous year's total of \$2.8 million. The largest expense category shifted from Personal Services to Purchase of Services/Supplies.

Purchase of Services/Supplies became the sole expense category in FY2027, accounting for 100% of the total budget at \$233,379. This amount increased by \$11,391, or 5.13%, compared to \$221,988 in FY2026.

Personal Services, which was the largest category in FY2026 at \$2.6 million and 92.13% of the total budget, was completely eliminated in FY2027, decreasing by \$2.6 million or 100%. Capital Outlay remained at \$0, continuing its absence from the budget.

### FY27 Expenditures by Expense Type



For the Police Department's Fiscal Year Expenditures by Object Summary 1, the total amount spent on Purchase of Services/Supplies is \$233,379, which represents 100% of the expenditures.



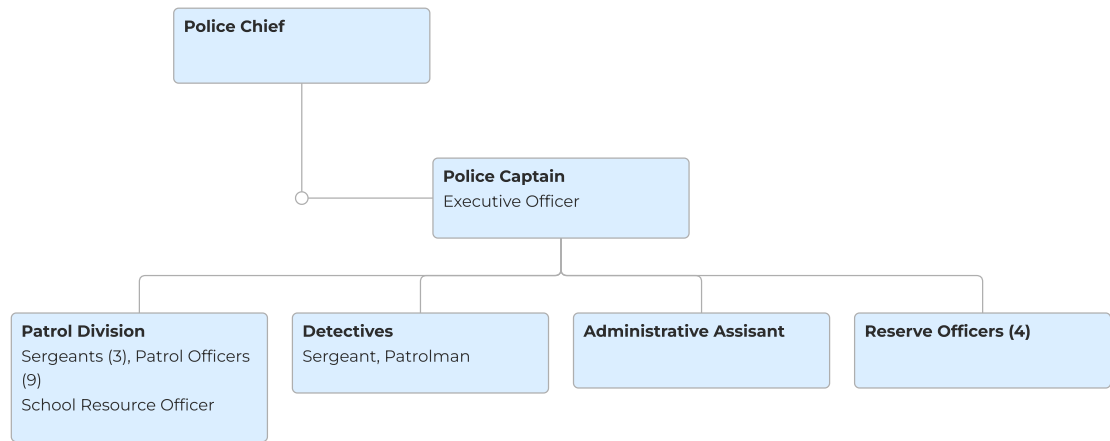
## Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Balanced Budget	FY 2027 Budgeted	(\$ Change)	(% Change)
<b>Personal Services</b>						
SALARIES & WAGES	\$1,380,347	\$1,481,965	\$1,868,245	\$1,883,313	\$15,068	0.81%
DEPT. HEAD SALARY	\$139,216	\$162,000	\$170,000	\$179,000	\$9,000	5.29%
OVERTIME	\$281,619	\$277,585	\$290,000	\$290,000	-	0.00%
PART TIME	\$18,267	\$9,217	\$25,000	\$25,000	-	0.00%
INCENTIVE PAY	\$131,391	\$140,100	\$144,650	\$144,650	-	0.00%
VACATION & HOLIDAY BUYBACK	\$93,768	\$81,267	\$100,000	\$100,000	-	0.00%
<b>Total Personal Services</b>	<b>\$2,044,608</b>	<b>\$2,152,134</b>	<b>\$2,597,895</b>	<b>\$2,621,963</b>	<b>\$24,068</b>	<b>0.93%</b>
<b>Purchase of Services/Supplies</b>						
ELECTRICITY	\$13,080	\$12,488	\$14,000	-	-\$14,000	-
BUILDING UTILITIES	\$5,277	\$7,467	\$5,000	-	-\$5,000	-
CRUISER MAINT. & FUEL	\$48,295	\$56,561	\$48,000	\$60,000	\$12,000	25.00%
TRAINING AND EDUCATION	\$26,959	\$27,565	\$55,000	\$70,000	\$15,000	27.27%
POSTAGE	\$760	\$718	\$1,000	-	-\$1,000	-
CONTRACTUAL SERVICES	\$12,951	\$9,241	\$13,468	\$10,468	-\$3,000	-22.28%
OFFICE SUPPLIES	\$5,303	\$5,464	\$5,150	\$5,150	-	0.00%
BUILDING MAINTENANCE	\$4,164	\$3,205	\$8,500	-	-\$8,500	-
PATROL SUPPLIES	\$1,430	\$3,514	\$3,250	\$4,250	\$1,000	30.77%
AMMUNITION	\$7,999	\$8,039	\$8,000	\$10,000	\$2,000	25.00%
PETTY CASH	\$152	\$165	\$500	\$500	-	0.00%
PATROLMEN UNIFORM ALLOWANCE	\$8,719	\$15,000	\$14,000	\$16,625	\$2,625	18.75%
RESERVES UNIFORM ALLOWANCE	\$297	\$1,460	\$2,700	\$1,600	-\$1,100	-40.74%
PATROLMEN UNIFORM CLEANING	\$11,029	\$15,000	\$14,000	\$16,625	\$2,625	18.75%
RESERVE UNIFORM CLEANING	\$2,675	-	\$2,700	\$1,800	-\$900	-33.33%
UNIFORM REPLACEMENTS	\$14,556	\$7,914	\$12,550	\$19,880	\$7,330	58.41%
TRAVEL	-	\$1,010	\$2,000	\$2,500	\$500	25.00%
DUES,FEES, AND SUBSCRIPTIONS	\$11,890	\$11,108	\$12,170	\$12,981	\$811	6.66%
<b>Total Purchase of Services/Supplies</b>	<b>\$175,533</b>	<b>\$185,918</b>	<b>\$221,988</b>	<b>\$232,379</b>	<b>\$10,391</b>	<b>4.68%</b>
<b>Capital Outlay</b>						
NEW CRUISER	\$55,000	\$71,351	-	-	-	0.00%
<b>Total Capital Outlay</b>	<b>\$55,000</b>	<b>\$71,351</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Total Expenditures</b>	<b>\$2,275,142</b>	<b>\$2,409,403</b>	<b>\$2,819,883</b>	<b>\$2,854,342</b>	<b>\$34,459</b>	<b>1.22%</b>



# Organizational Chart

## Police Department Organizational Chart



## Personnel Summary

Department	Title	FY 2024	FY 2025	FY 2026	FY 2027	Variance + / (-)
Police Department	Police Chief	1.00	1.00	1.00	1.00	0.00
	Captain	1.00	1.00	1.00	1.00	0.00
	Sergeant	4.00	4.00	4.00	4.00	0.00
	Patrol Officers	11.00	11.00	14.00	14.00	0.00
	Reserves (Total # not FTE Count)	11.00	6.00	6.00	4.00	-2.00
	Confidential Administrative Assistant to the Chief	0.50	0.50	0.00	0.00	0.00
	Administrative Assistant	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
	<b>Total</b>	<b>29.50</b>	<b>24.50</b>	<b>27.00</b>	<b>25.00</b>	<b>-2.00</b>



# Fiscal Year 2027 Goals and Objectives

As Chief, my goal is to create an atmosphere in which the Middleton Police Department will become the standard of excellence in law enforcement. We have stepped up our recruiting efforts, seeking the best and brightest individuals who want to make a change in their lives and a difference in their communities. The Middleton Police Department continues to be a first-class police force that is setting the standard for excellence through professionalism and training. We are forging excellent working relationships with the District Attorney's Office, Massachusetts State Police, Essex County Sheriff's Office and our Federal Law Enforcement partners in an effort to provide a higher level of law enforcement service to the Middleton community. The following are a few of our goals and objectives for FY27:

- Maintain a safe and secure environment for all by interacting with the community, emphasizing the control and prevention of crime and providing a fair, impartial, and efficient service to the public.
- Maintaining order, protecting all constitutional freedoms and enforcing the law impartially, we will serve the Town of Middleton and tirelessly strive to accomplish our mission.
- Continue aggressive traffic enforcement to deter violators.
- Continue advancing our Detective Unit in a continued effort towards becoming a full-service police department.
- Create an Administrative Sergeant/Court Liaison position.
- Hire an additional administrative assistant for the new public safety building to serve both police and fire departments.
- Hire and train the (3) additional police officers to bring the MPD to the staffing levels required to properly police the Town.
- Institute an Awards program for the police department and hold its inaugural ceremony.
- Successful transfer to the New Public Safety Complex.
- Continue to train and successfully certify the entire police department through POST.
- Continue to forge strong relationships with our municipal, county, state and federal law enforcement partners.

The Massachusetts Peace Officer Standards and Training (POST) Commission is charged with certifying and decertifying police officers, as well as suspension of certification, and retraining in the event of certain misconduct. Police officers must be re-certified every three years and training standards have been increased for ALL peace officers to include reserve police officers. With this change, we will no longer have the ability to higher reserve officers and send them to the reserve intermittent police academy for certification, as these are no longer available. All current reserve officers are now POST certified, and all full-time police officers have been POST certified and/or re-certified by POST.

The Town has added (3) three additional full-time police officers to offset the loss of (3) additional reserve officers. To date, we have hired (2) new officers. Unfortunately, (1) of those officers replaced the retirement of Det. Sgt. Arathuzik. The second hire is currently attending the MPTC Police Academy and is expected to graduate in the Spring. Once we are fully staffed, one (1) of the new full-time positions will be for a full-time traffic enforcement officer to address the continuous complaints of speeding, red light violations, OUI enforcement, and other motor vehicle violations.

In reference to payroll, Middleton Police maintain an operating objective of providing police coverage 24/7, 365 days a year. Wages account for approximately 69% of the police budget. Associated benefits and payroll taxes account for another 15%. With almost 80% of the budget driven by payroll, it becomes apparent that changes up or down of any significance will be related to personnel.



I would like to thank the members of the Middleton Police Department for their tireless efforts to protect and serve the people of our community. The past year has been challenging due to staffing issues as a result of injuries and retirements. As your Police Chief, I could not be more appreciative of our police officers' dedication to their community and their tireless efforts to ensure the town is protected 24/7, 365 days a year.

I would also like to thank the Town's Select Board and our community for their continued support of their police department. Your support continues to improve the dedication, commitment, and morale within the police department ranks. I look forward to, and remain excited about, the future of this police department, as I believe we will continue to strive to be the finest law enforcement agency on the North shore.

## Fiscal Year 2026 Accomplishments

The following are a few accomplishments of the MPD this past year:

- Officer Ryan Duval graduated from the MPTC NECC 6<sup>th</sup> ROC Police Academy, completed his Field Training and is now a solo officer.
- Successfully hired Officer David Woumn, who is a resident of Essex County and had previously served as a full-time police officer with the City of Lynn Police Department. Officer Woumn completed the full-time MPTC Police Academy in Lynnfield and is a POST full-time certified law enforcement officer. Officer Woumn holds a Bachelor of Science degree in Criminology and Criminal Justice from Merrimack College.
- Officer Woumn successfully completed his Field Training and is now a solo officer.
- Successfully hired Recruit Officer Olivia Primack, who is expected to graduate from the MPTC Cambridge-Northeastern Police Academy in the Spring.
- The detective bureau continues to make the Middleton Police Department a more efficient and full-service law enforcement agency. Detectives continue to receive specialized training in the areas of interviews and interrogations, crime scene, sexual assaults, death investigations, lie detection, and narcotics enforcement, just to name a few.
- Institutes and Awards and citations program.
- Instituted a "Top Shot" marksman competition.
- MPD completed Active Shooter regional training at Masco and local training at the Fuller-Meadow School in conjunction with their staff and the Middleton Fire Department.
- We have expanded our weapon system to include new, less lethal options for officers.
- Increased firearms training to multiple times per year to include practical shooting exercises.
- Executed numerous search warrants, arrest warrants and investigative subpoenas.
- Increased traffic enforcement and directed patrols.
- Instituted a new Retired Reserve Detail Officer (RRDO) and rehired retired Officer Thomas McParland to serve as our 1<sup>st</sup> RRDO.

# Performance Measures

Department:	<b>Police Department</b>
Fiscal Year:	<b>2027</b>

Metrics	FY 24 Actuals	FY 25 Actuals	FY 26 (through December)
Civil Infractions	79	60	40
Written Warnings	369	502	224
Verbal Warnings	106	229	189
Arrests	12	15	9
Criminal Complaints	78	85	49
Parking Tickets	78	5	0
Property Checks, etc.	4,652	2,814	1,537
Incidents	707	842	461
Arrests	46	37	27
Summons	80	96	66
M/V stops	632	900	528
M/V Crashes	203	211	131
Calls/Assists	12,451	11,620	6,522
Detective Bureau Cases Assigned	160	162	36
Arrests	63	20	1
Search Warrants	10	8	5
Subpoenas	8	6	2
Assist other Agencies	120	179	65



# Fire Department

**Department Head:** Chief Douglas K. LeColst

## Department Description

The Middleton Fire Department provides a comprehensive range of public safety services, including fire suppression, emergency medical services (EMS), hazardous materials mitigation, fire prevention, and community education. Under the leadership of Chief Douglas K. LeColst, the department's 43 highly trained members apply their skills and experience to protect the residents and visitors of Middleton.

The department currently operates from a single station at 4 Lake Street but will soon transition to a new, state-of-the-art public safety facility on South Main Street, located at the former Middleton Par 3 golf course.

All personnel are required to obtain and maintain a variety of fire and EMS certifications. New members must complete the Massachusetts Firefighting Academy's extensive recruit training program, which covers all major aspects of fire service operations. Additionally, every member must maintain Emergency Medical Technician (EMT) certification to provide prehospital care on the ambulance. Full-time staff are also required to earn and maintain Paramedic certification, enabling the department to deliver advanced life support (ALS) care in the field.

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## Employee Counts

### FY25:

- 13 Full-Time (including Chief)
- 20 Part-Time
- 1 Full-Time Administrative Assistant

### FY26:

- 17 Full-Time (including Chief)
- 25 Part-Time
- 1 Full-Time Administrative Assistant

### FTE Count:

- FY25: 14
- FY26: 18

### Benefitted Employees:

- FY25: 14
  - FY26: 18
- 

## Operational Challenges and Updates

Thanks to the community's continued support, the department hired four additional firefighter/EMTs to help address long-standing staffing shortages. These new members will help stabilize shift strength and enhance the department's



ability to respond efficiently to emergencies. However, challenges remain with off-duty personnel response, which is critical for larger-scale incidents.

Mutual aid remains an essential component of fire service operations across the region. The department both provides and relies on mutual-aid resources, particularly during simultaneous incidents, which occur frequently.

Supply chain delays and rising equipment costs remain significant challenges. The department will have waited nearly 4 years for the delivery of a new fire engine, a vehicle that would cost over \$1 million if ordered today. Unfortunately, there are no indications that equipment costs or delivery timelines will improve in the near future.

The department continues to pursue all grant funding opportunities. Recently, it secured two federal grants: one to provide fire incident training for all members and another to supply wildland protective gear for the entire department.

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### Emergency Medical Services

Emergency Medical Services continue to account for a substantial portion of the department's daily operations, representing approximately 54% of all emergency calls. Lt. Beauparlant (Medical Director) and Firefighter Nicholas LeColst (EMS Coordinator) work diligently to oversee and support this vital program.

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### Training

Training and continuing education are critical to maintaining operational readiness. Most training occurs while on duty to maximize coverage and efficiency. Firefighters Thibault and Nicholas LeColst oversee the training program, consistently seeking diverse, realistic, and high-quality training opportunities to prepare members for the wide range of high-hazard situations they may encounter.

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### Fire Prevention

Fire prevention remains a major area of focus for the department. Ensuring that homes and businesses comply with fire and building codes is essential to maintaining community safety. Fire prevention activities include smoke detector inspections for real estate transactions, plan reviews, and code enforcement.

Lt. Kessel continues to work closely with Inspectional Services to ensure compliance with all fire and building regulations. However, significant challenges exist as he must balance fire prevention responsibilities with his role as a shift firefighter responding to emergency calls. The long-term goal remains to establish a dedicated full-time fire prevention position.

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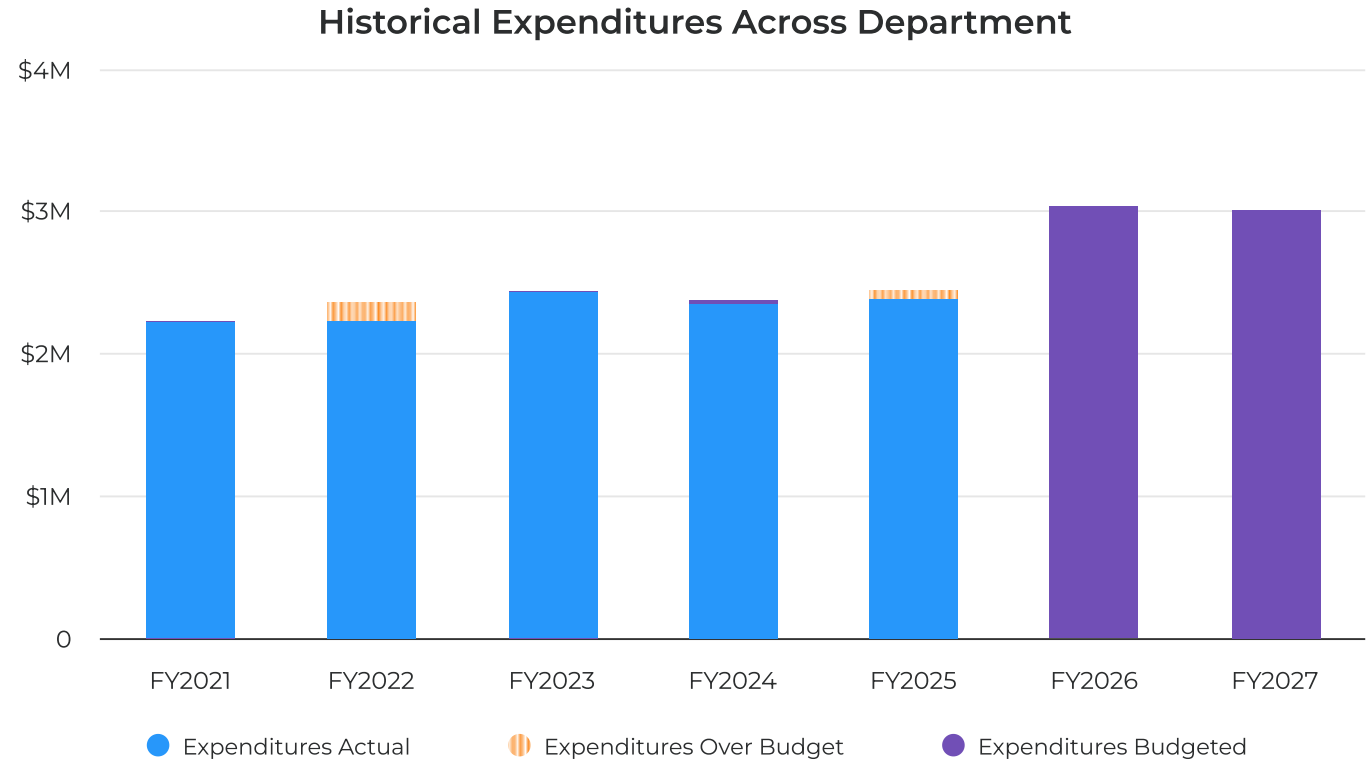
### Public Education

The department is committed to community engagement and public education. Members regularly visit local schools and the Council on Aging to present safety information tailored to children and older adults. The department also contributes monthly safety articles to the Council on Aging newsletter.

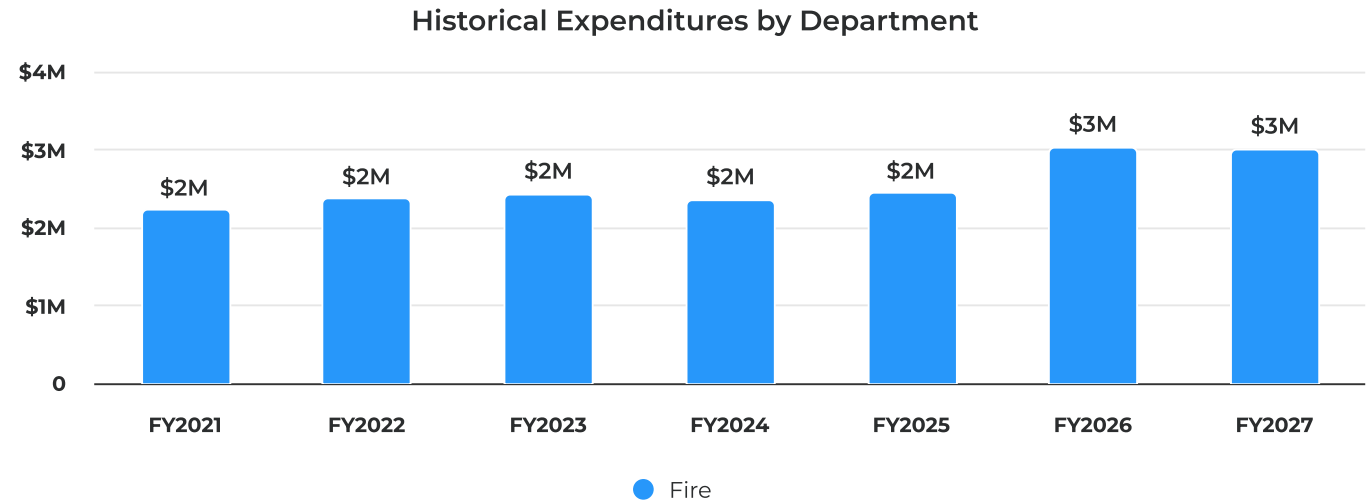
The department continues to operate the "Retire the Fire" program, a free service in which members visit residents' homes to conduct safety surveys and ensure smoke and carbon monoxide detectors are present, functional, and up to date. Through grant funding, the department can replace expired or non-functioning battery-operated detectors at no cost to the resident. To date, more than 80% of the homes surveyed had expired or nonfunctional carbon monoxide detectors, highlighting the importance of this initiative.

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## Expenditure Summary

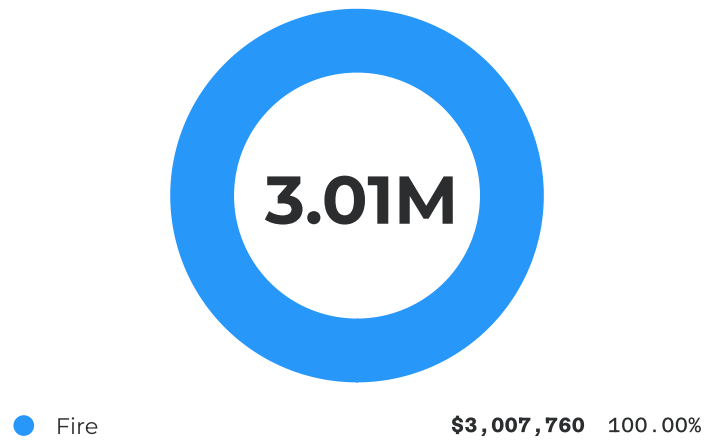


## Expenditures by Department



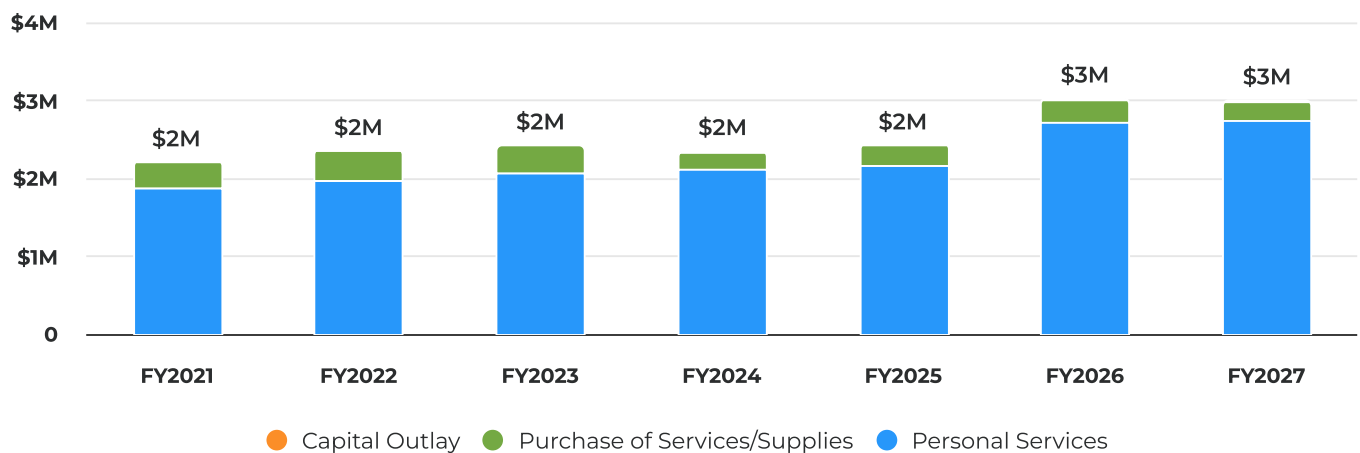


### FY27 Expenditures by Department

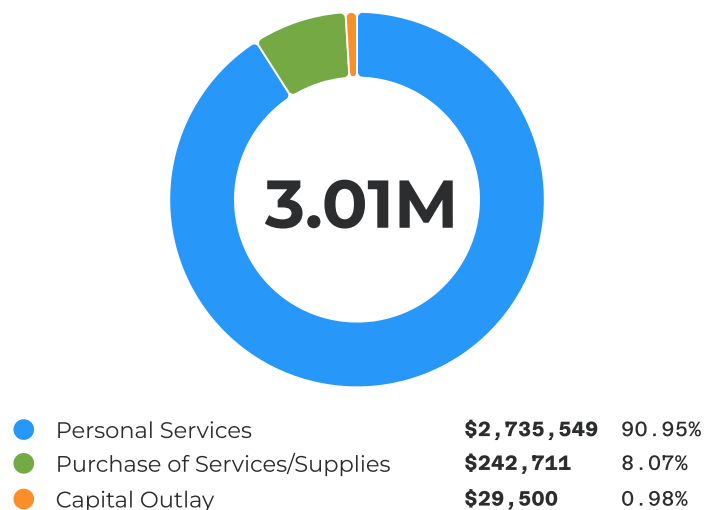


### Expenditures by Expense Type

#### Historical Expenditures by Expense Type



#### FY27 Expenditures by Expense Type

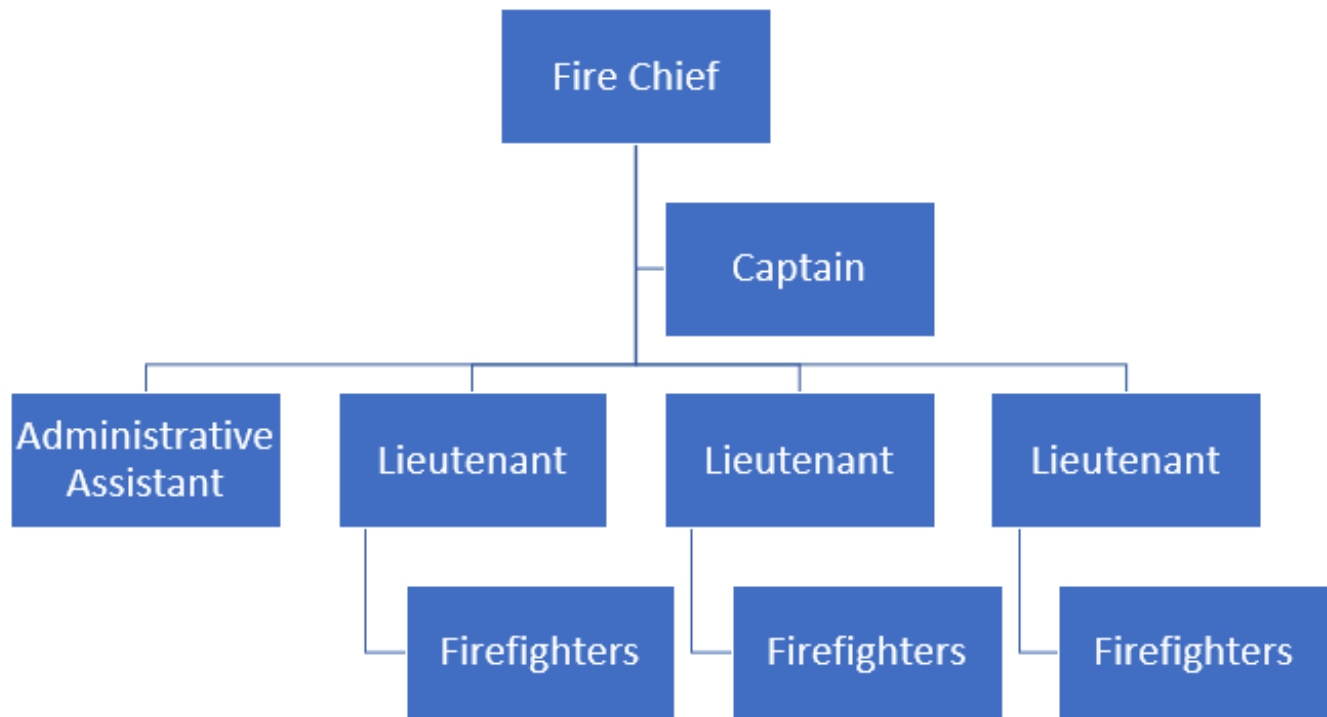


## Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Balanced Budget	FY 2027 Budgeted	(\$ Change)	(% Change)
<b>Personal Services</b>						
SALARIES & WAGES	\$1,100,932	\$1,180,641	\$1,521,354	\$1,525,500	\$4,146	0.27%
DEPT. HEAD SALARY	\$142,968	\$147,733	\$168,000	\$185,816	\$17,816	10.60%
OVERTIME	\$482,111	\$486,651	\$594,961	\$594,961	-	0.00%
PART TIME	\$352,312	\$329,535	\$390,272	\$390,272	-	0.00%
RETRO PAY	-	-	\$2,500	-	-\$2,500	-
FIRE RESERVE CLOTHING ALLOWANC	\$10,216	\$8,312	\$20,000	\$20,000	-	0.00%
CLOTHING ALLOWANCE	\$9,648	\$6,883	\$19,000	\$19,000	-	0.00%
<b>Total Personal Services</b>	<b>\$2,098,187</b>	<b>\$2,159,755</b>	<b>\$2,716,087</b>	<b>\$2,735,549</b>	<b>\$19,462</b>	<b>0.72%</b>
<b>Purchase of Services/Supplies</b>						
ELECTRICITY	\$11,343	\$10,177	\$13,000	-	-\$13,000	-
FUEL	\$7,611	\$9,809	\$8,150	-	-\$8,150	-
EQUIPMENT REPAIR	\$31,552	\$61,972	\$41,500	\$42,500	\$1,000	2.41%
MAINTENANCE FIRE ALARM	\$6,606	\$1,592	\$6,700	\$6,000	-\$700	-10.45%
RADIO MAINTENANCE	\$3,073	\$28	\$5,000	\$3,900	-\$1,100	-22.00%
BREATHING APPAR.MAINT.	\$4,680	\$2,024	\$4,800	\$4,800	-	0.00%
TRAINING AND EDUCATION	\$13,007	\$14,123	\$26,000	\$26,000	-	0.00%
POSTAGE	\$204	\$222	\$300	\$225	-\$75	-25.00%
OFFICE SUPPLIES	\$1,586	\$1,610	\$1,750	\$1,750	-	0.00%
BUILDING MAINTENANCE	\$10,411	\$13,034	\$11,000	-	-\$11,000	-
GAS AND OIL	\$26,649	\$26,958	\$27,500	\$27,500	-	0.00%
AMBULANCE	\$39,339	\$35,968	\$38,500	\$38,500	-	0.00%
FIRE TOOLS & APPARATUS	\$1,297	\$1,560	\$2,000	-	-\$2,000	-
AMBULANCE BILLING CONTRACT	\$27,675	\$28,747	\$28,000	\$28,500	\$500	1.79%
TRAVEL, CONFERENCE, PROF DEV.	\$569	\$459	\$1,500	\$1,000	-\$500	-33.33%
DUES,FEES, AND SUBSCRIPTIONS	\$3,735	\$3,443	\$4,550	\$4,550	-	0.00%
SPECIAL EXPENSE	\$45,313	\$47,895	\$60,786	\$57,486	-\$3,300	-5.43%
<b>Total Purchase of Services/Supplies</b>	<b>\$234,651</b>	<b>\$259,621</b>	<b>\$281,036</b>	<b>\$242,711</b>	<b>-\$38,325</b>	<b>-13.64%</b>
<b>Capital Outlay</b>						
HOSE, GEAR, TIRES, ETC.	\$20,933	\$18,490	\$35,500	\$29,500	-\$6,000	-16.90%
<b>Total Capital Outlay</b>	<b>\$20,933</b>	<b>\$18,490</b>	<b>\$35,500</b>	<b>\$29,500</b>	<b>-\$6,000</b>	<b>-16.90%</b>
<b>Total Expenditures</b>	<b>\$2,353,771</b>	<b>\$2,437,866</b>	<b>\$3,032,623</b>	<b>\$3,007,760</b>	<b>-\$24,863</b>	<b>-0.82%</b>



# Organizational Chart



## Personnel Summary

Department	Title	FY 2024	FY 2025	FY 2026	FY 2027	Variance +/-
Fire Department	Fire Chief	1.00	1.00	1.00	1.00	0.00
	Captain	1.00	1.00	1.00	1.00	0.00
	Lieutenant	3.00	3.00	3.00	3.00	0.00
	Firefighter	8.00	8.00	12.00	12.00	0.00
	Part-Time Fire Fighters (# Employees not FTE%)	24.00	26.00	26.00	25.00	-1.00
	Administrative Assistant	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
	<b>Total</b>	<b>38.00</b>	<b>40.00</b>	<b>44.00</b>	<b>43.00</b>	<b>-1.00</b>

# Fiscal Year 2027 Goals and Objectives

- Successfully transition to the new public safety building on South Main Street.
- Expand public education efforts and increase home safety visits.
- Continue working with the ladder truck vendor to design and build new apparatus.
- Continue collaborating with the Town of Danvers and the Department of Conservation and Recreation (DCR) to improve trail and path identification at the Middleton Reservoir and in surrounding open spaces.
- Continue developing and expanding the First Due Community Connect program, which provides emergency personnel with essential residential information during emergency responses.

# Fiscal Year 2026 Accomplishments

- Continued work on the design and build of the new public safety building.
- Applied for and successfully received multiple State and Federal grants.
- Continued training of all department members in incident management training
- Continued "Retire the Fire" home safety visits.
- Continued build-out of the First Due records management software, including the Community Connect program.

# Performance Measures - Ambulance Transports

Department: **Fire Department**  
 Fiscal Year: **2027**

Metrics	FY 24 Actuals	FY 25 Actuals	FY 26 (through December 15)
Advanced Life Support Calls	550	400	183
Basic Life Support Calls	505	540	272
Patient Refusals	96	132	65
ALS Mutual Aid Calls (Out of Town)	52	64	30
BLS Mutual Aid Calls (Out of Town)	39	56	35
Trips to Beverly Hospital	585	547	261
Trips to Lahey North Peabody	88	61	31
Tips to Lawrence General Hospital	41	41	23
Trips to Salem Hospital	123	110	55
Trips to Lahey Hospital Burlington	38	42	7
Trips to Melrose-Wakefield Hospital	12	10	6
Trips to Winchester Hospital	17	21	14

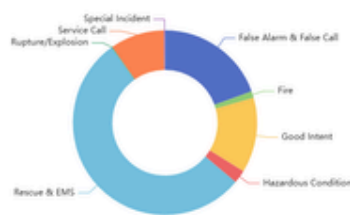


Trips to Other Hospitals	17	23	5
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## Performance Measures - Patient Demographics

Gender	Pediatric (<=17 YO)		Adult (18-65 YO)		Elderly (>=65 YO)	
	FY25	FY 26 (Through Dec 15)	FY25	FY 26 (Through Dec 15)	FY25	FY 26 (Through Dec 15)
Female	30	19	158	65	273	124
Male	49	21	257	125	244	123
<b>Total</b>	<b>79</b>	<b>40</b>	<b>415</b>	<b>190</b>	<b>517</b>	<b>247</b>

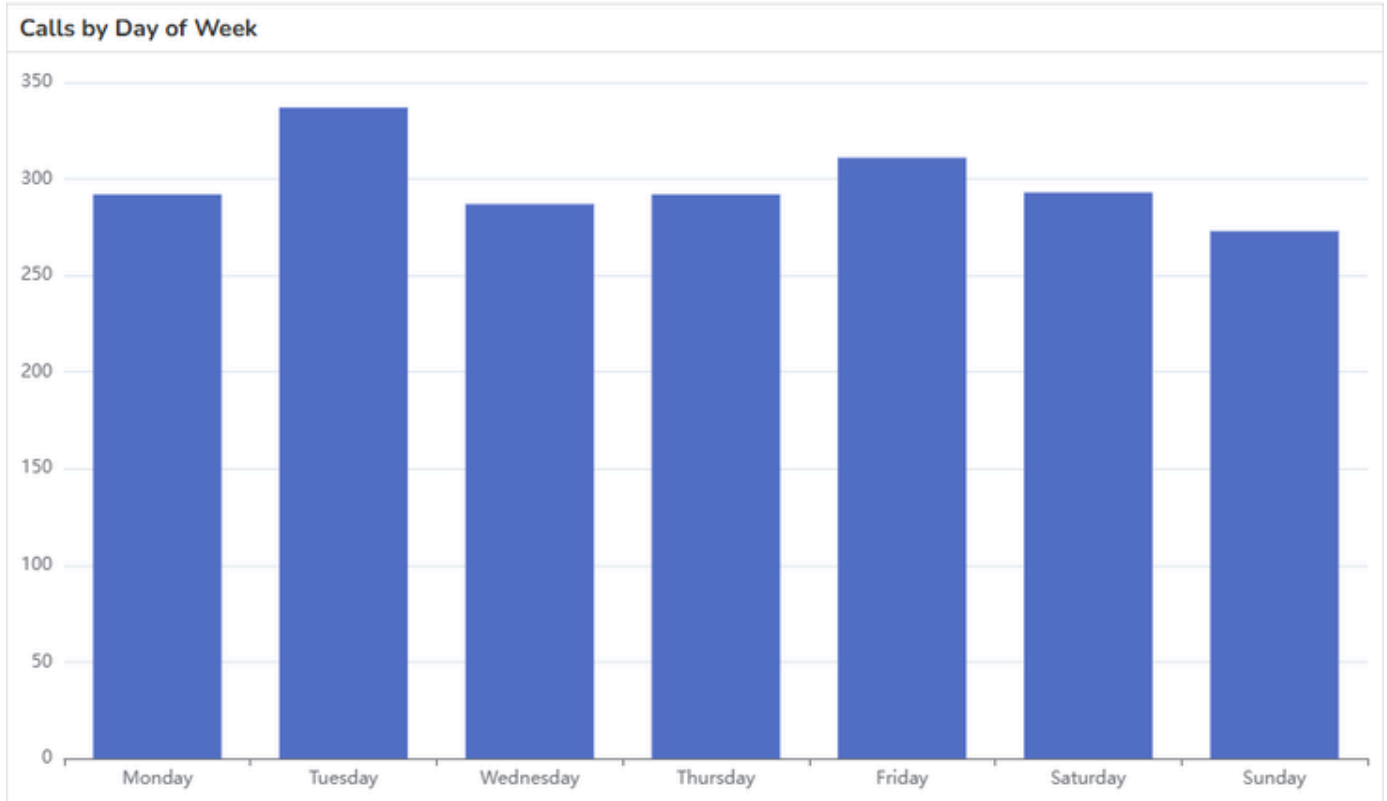
## Performance Measures - Incident Summary (Calendar Year 2025)



Incident Type Series Name (NFIIRS)	Count	Percent
False Alarm & False Call	399	19.49%
Fire	24	1.17%
Good Intent	269	13.14%
Hazardous Condition	47	2.30%
Rescue & EMS	1107	54.08%
Rupture/Explosion	2	0.10%
Service Call	196	9.57%
Special Incident	3	0.15%
<b>Total</b>	<b>2047</b>	<b>100.00%</b>

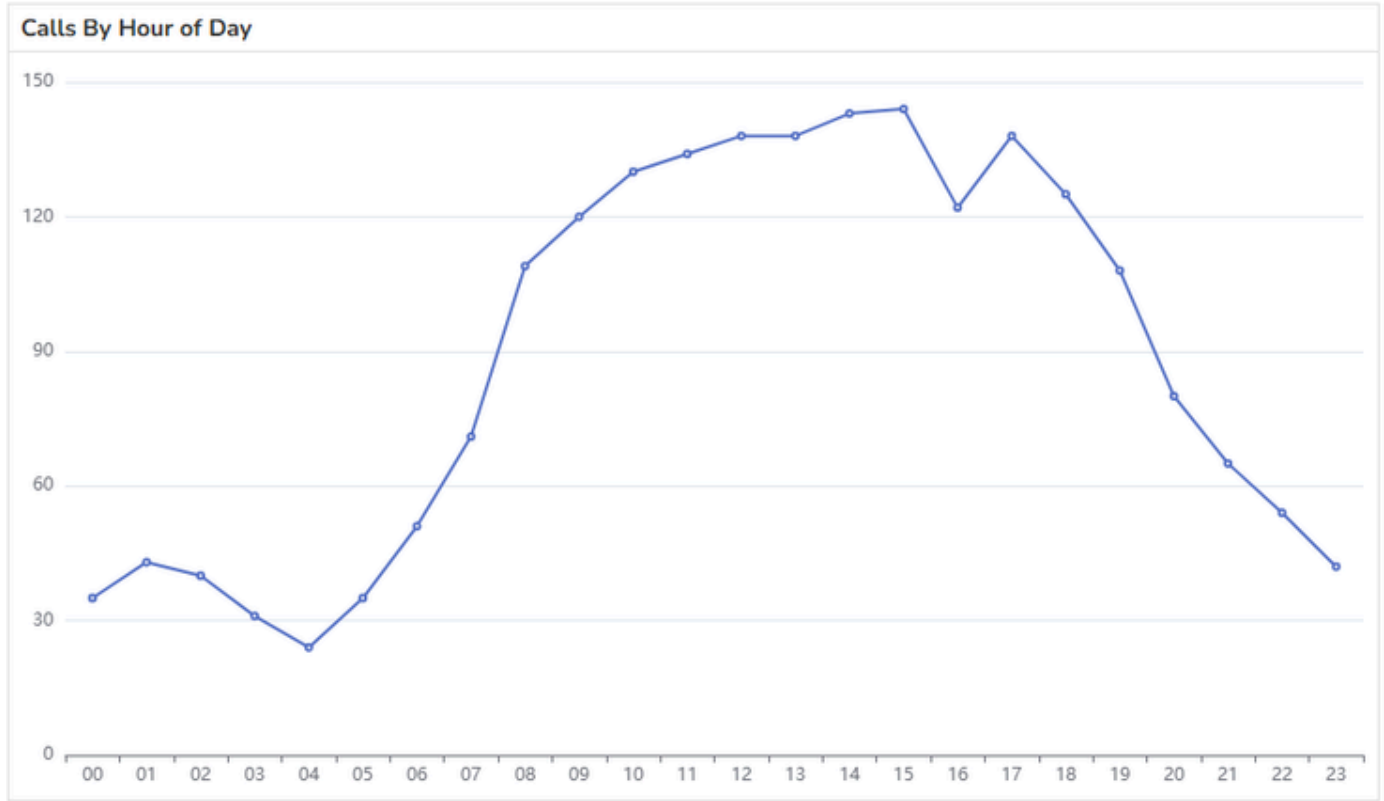
**Incident Summary for 2025**  
(Through December 15, 2025)

## Performance Measures - Incident Breakdown - Day of Week



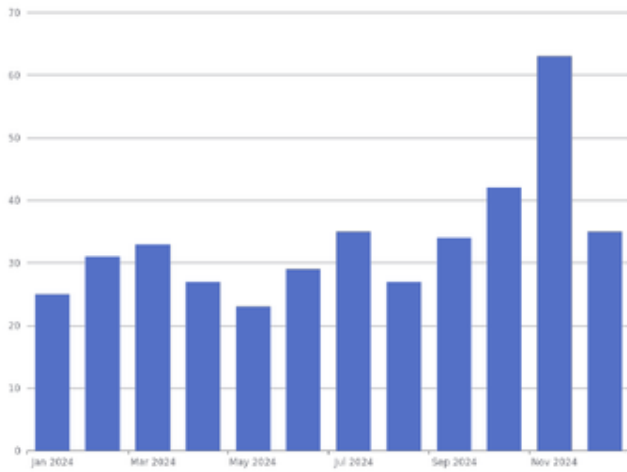
**Incident breakdown by day of week**  
(Through December 15, 2025)

# Performance Measures - Incident Breakdown - Time of Day



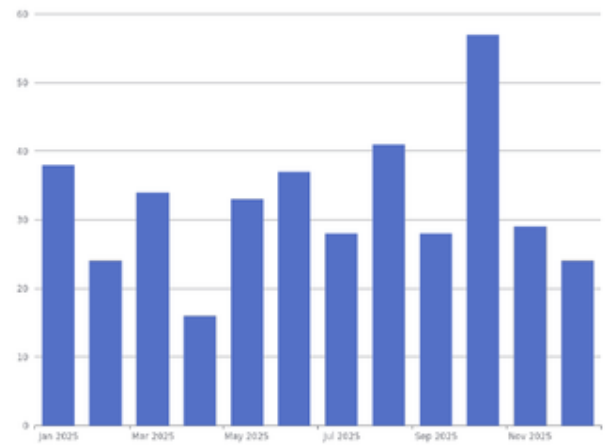
**Incident breakdown - Time of Day**  
(Through December 15, 2025)

# Performance Measures - Simultaneous Emergency Calls



**Simultaneous Emergency Calls for CY 2024**

Total Simultaneous Calls: 404



**Simultaneous Emergency Calls for CY 2025**

Total Simultaneous Calls (through December 15th): 389



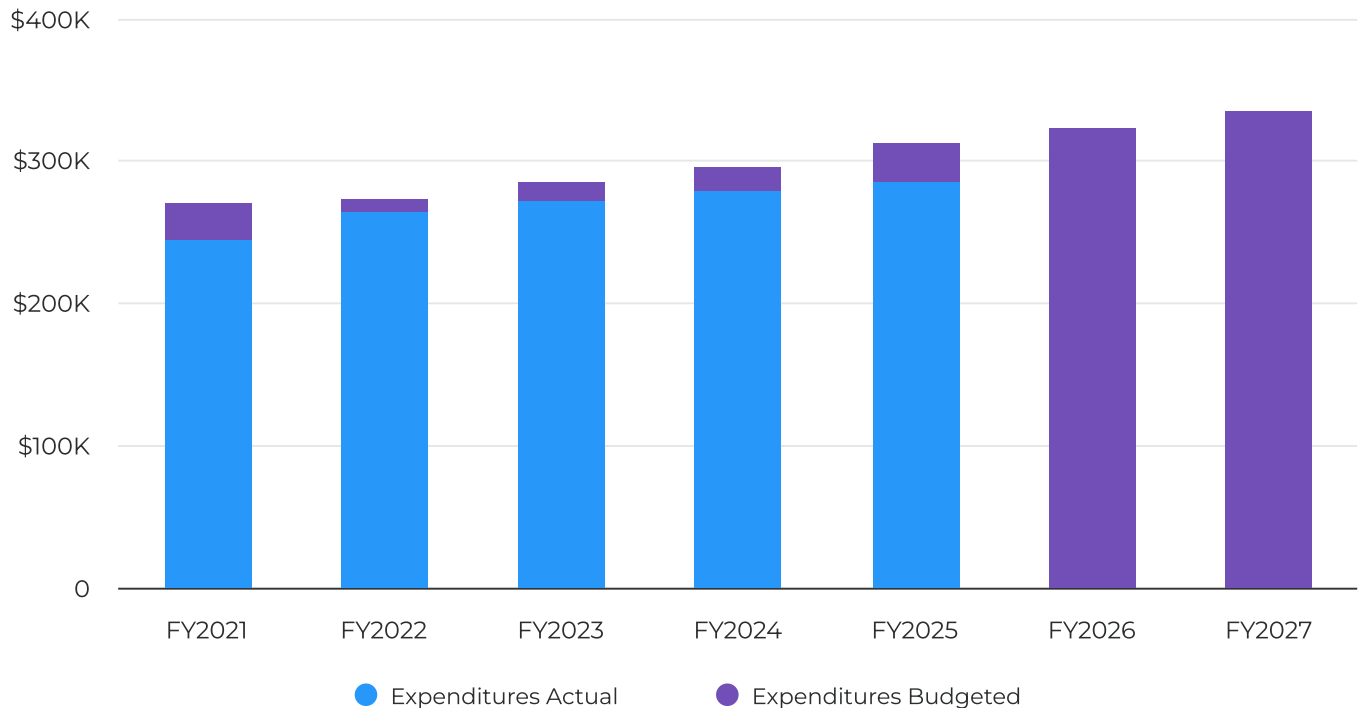
# Inspectional Services

The Inspectional Services Department is dedicated to providing exceptional customer service to contractors and town residents by aiding in the construction process via the administration and enforcement of the State Building, Electrical, Plumbing, Gas and Accessibility Codes, as well as the Town of Middleton Zoning Bylaws which regulates the use of structures and land within the town.

The department, along with members of the Town of Middleton Fire Prevention Bureau, also conduct annual inspections in accordance with Section 110 of the Massachusetts State Building Code of all multi-unit residential dwellings, schools, restaurants and other places of assembly to ensure that the basic life safety systems are properly functioning and the facilities are maintained in a manner to ensure the safety of all the occupants.

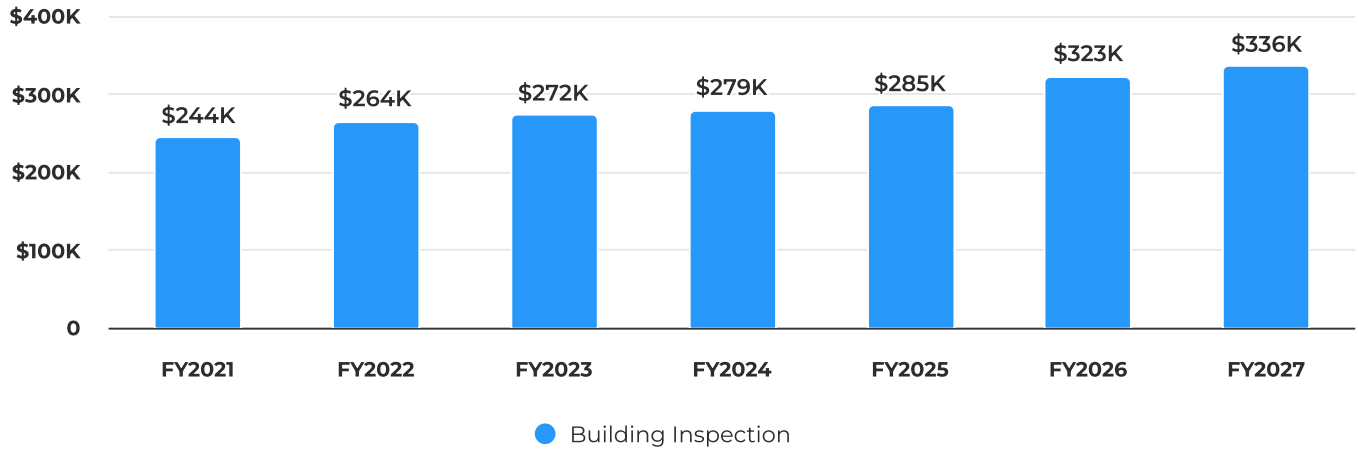
## Expenditure Summary

**Historical Expenditures Across Department**

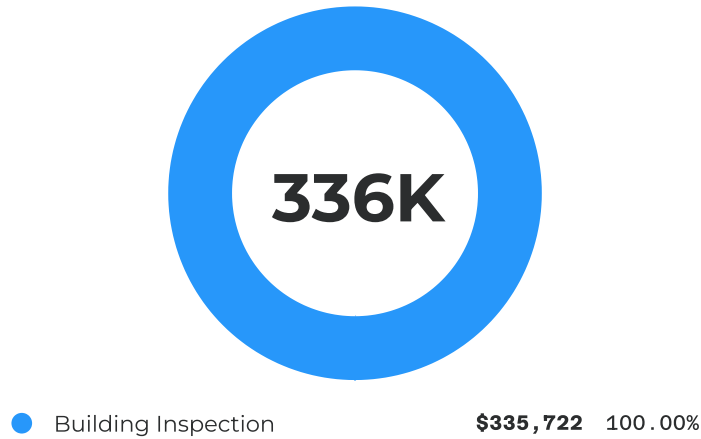


## Expenditures by Department

Historical Expenditures by Department

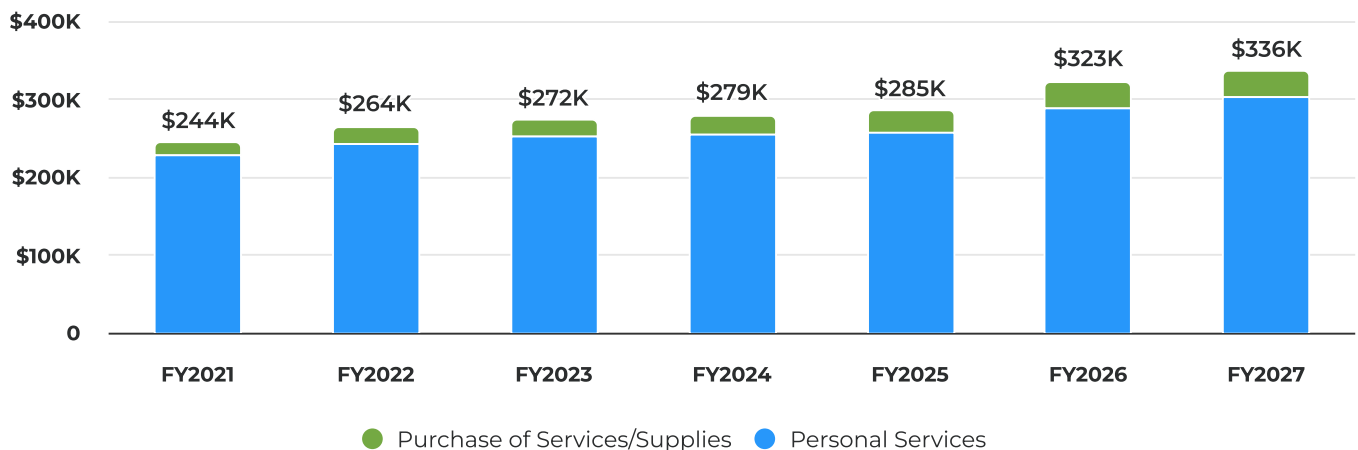


FY27 Expenditures by Department

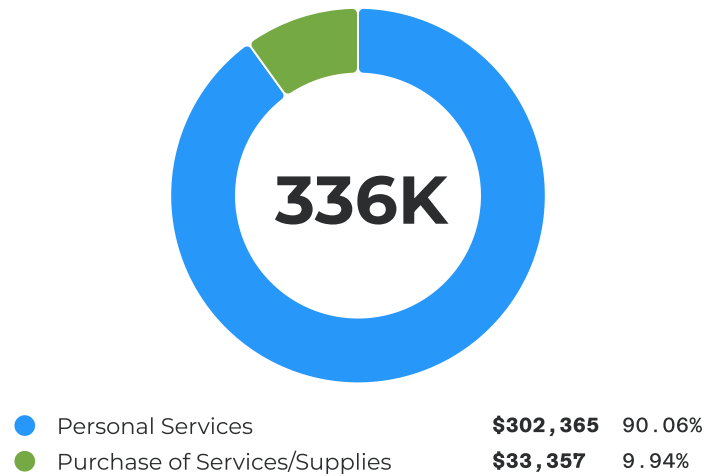


## Expenditures by Expense Type

Historical Expenditures by Expense Type



## FY27 Expenditures by Expense Type

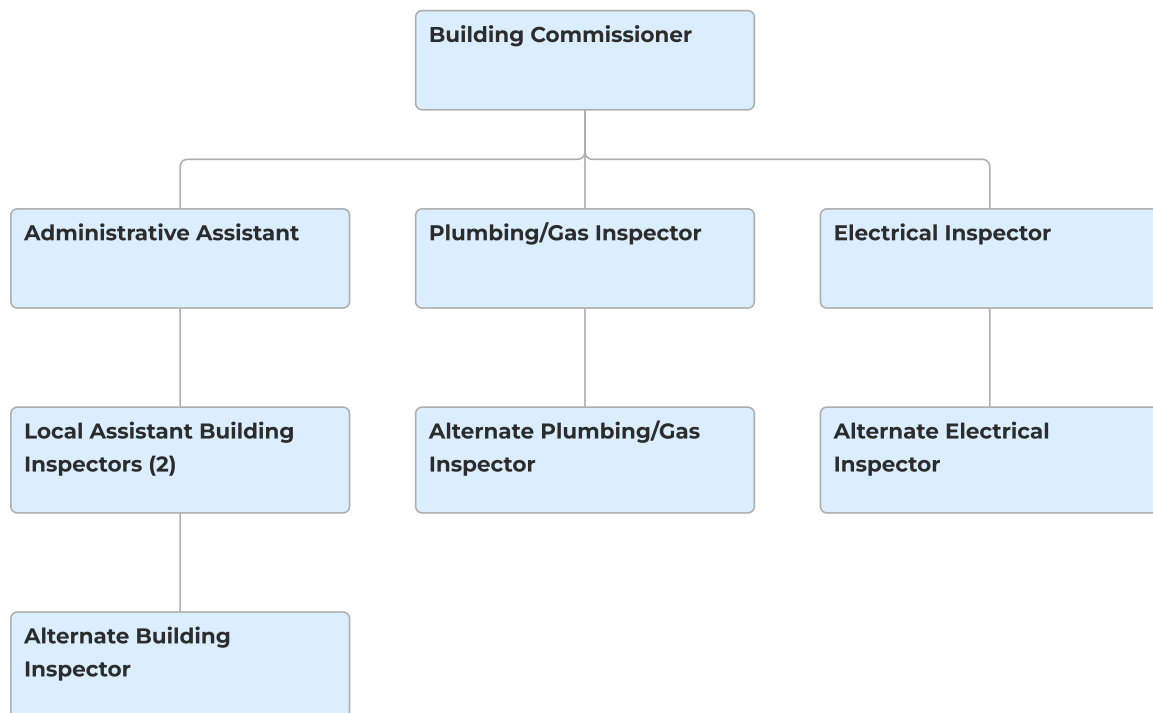


## Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Balanced Budget	FY 2027 Budgeted	(\$ Change)	(% Change)
<b>Personal Services</b>						
SALARIES & WAGES	\$61,433	\$65,053	\$68,321	\$72,586	\$4,265	6.24%
DEPT. HEAD SALARY	\$98,990	\$102,197	\$104,002	\$108,728	\$4,726	4.54%
PART TIME	\$93,301	\$89,881	\$116,315	\$121,051	\$4,736	4.07%
<b>Total Personal Services</b>	<b>\$253,724</b>	<b>\$257,131</b>	<b>\$288,638</b>	<b>\$302,365</b>	<b>\$13,727</b>	<b>4.76%</b>
<b>Purchase of Services/Supplies</b>						
TRAINING AND EDUCATION	\$1,497	\$1,910	\$3,000	\$3,872	\$872	29.07%
CONTRACTUAL SERVICES	\$7,232	\$7,232	\$9,000	\$9,000	-	0.00%
OFFICE SUPPLIES	\$1,615	\$1,772	\$4,200	\$2,000	-\$2,200	-52.38%
TRAVEL	\$13,636	\$14,967	\$14,400	\$14,935	\$535	3.72%
OPERATING SUPPLIES	\$50	\$1,069	\$2,650	\$2,650	-	0.00%
DUES, FEES, AND SUBSCRIPTIONS	\$911	\$630	\$1,000	\$900	-\$100	-10.00%
<b>Total Purchase of Services/Supplies</b>	<b>\$24,941</b>	<b>\$27,580</b>	<b>\$34,250</b>	<b>\$33,357</b>	<b>-\$893</b>	<b>-2.61%</b>
<b>Total Expenditures</b>	<b>\$278,665</b>	<b>\$284,712</b>	<b>\$322,888</b>	<b>\$335,722</b>	<b>\$12,834</b>	<b>3.97%</b>

# Organizational Chart

## Inspectional Services Organizational Chart



## Personnel Summary

Department	Title	FY 2024	FY 2025	FY 2026	FY 2027	Variance +/( -)
Inspectional Services	Building Commissioner	1.00	1.00	1.00	1.00	0.00
	Administrative Assistant	0.60	1.00	1.00	1.00	0.00
	Local Assistant Building Inspector	1.00	1.00	1.00	1.00	0.00
	Plumbing/Gas Inspector	1.00	1.00	1.00	1.00	0.00
	Electrical Inspector	1.00	1.00	1.00	1.00	0.00
	Alternate Inspectors (# Employees not FTE%)	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>0.00</u>
	<b>Total</b>	7.60	8.00	8.00	8.00	0.00

# Fiscal Year 2027 Goals and Objectives

- Continue Education on the 10<sup>th</sup> Edition of the Massachusetts State Building Code 780 CMR which will consists of :
  - IRC 2021 International Residential Building Code
  - IBC 2021 International Building Code
  - IMC 2021 International Mechanical Code
  - IEBC 2021 International Existing Buildings Code
  - IECC 2021 International Energy Conservation Code
- Continue to work with IT staff for smoother operation of the Citizenserve Permit Software and interaction needed with other town wide software programs
- Continue to work with the IT Staff and the outside vendor to begin the process of providing online access to our newly scanned historical property files

# Fiscal Year 2026 Accomplishments

- Continued the development and expanded the use of the Citizenserve Permitting Software.
- Continued to work to streamline the permitting process and ensure the quickest possible turnaround time on permit applications while still completing a thorough review and verifying code and zoning compliance.
- Provided technical assistance to the Zoning Board of Appeals at monthly meetings.
- Attended monthly continuing education meetings to maintain certifications and remain up to date on the latest code changes.
- Provided field inspections for the new Town Project.
- Have begun to work with the Town Planner, Zoning Consultant and various Board Members on the Comprehensive Zoning Audit

# Performance Measures

Department: **Inspectional Services**

Fiscal Year: **2027**

Metrics	FY 24 Actuals	FY 25 Actuals	FY 26 (through December)
Building Permits Issued	524	348	152
Building Permit Revenue	\$447,713	\$287,375	\$168,640
Building Inspections	694	673	309
Electrical Permits Issued	239	242	98
Electrical Permits Revenue	\$15,614	\$21,045	\$5,641
Electrical Inspections	396	358	150
Plumbing Permits Issued	153	151	62



Plumbing Permit Revenue	\$5,145	\$3,905	\$1,410
Plumbing Inspections	250	173	92
Gas Permits Issued	156	158	62
Gas Permit Revenue	\$8,740	\$8,880	\$3,450
Gas Inspections	167	135	50

The downward trend first seen in Fiscal Year 24 has continued into Fiscal Year 26. Although the work load has remained steady with the Middleton Facilities Project. Serval large projects had approved by the Middleton Zoning Board of Appeals which we expected to start in FY2025 are now slated to start the towards the end of FY26

# Middleton Elementary Schools

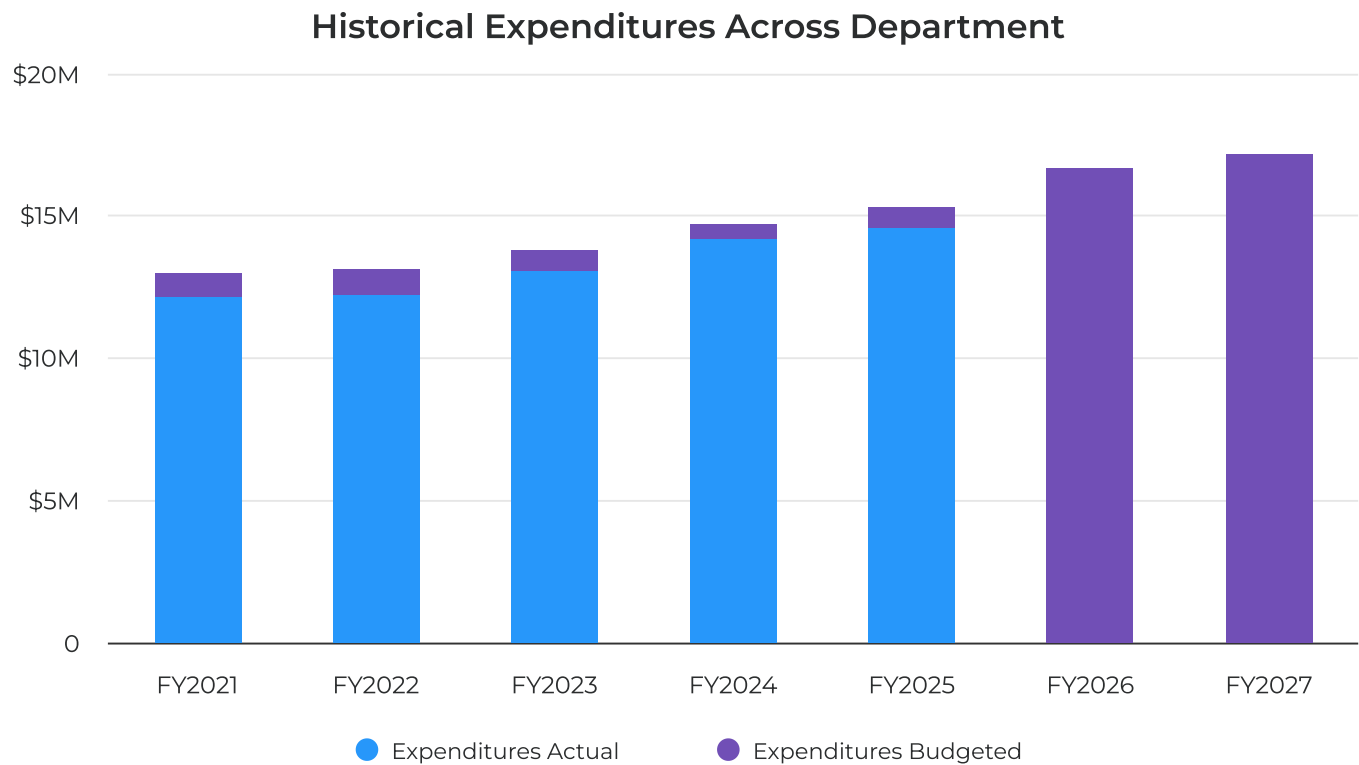
The Middleton Elementary Schools are part of the Tri-Town Union (TTU) with the Towns of Topsfield and Boxford. Our district serves students from grades Pre-School through Six. Students matriculate to Masconomet Regional School District for grades 7-12. Our Preschool is housed at Howe-Manning School, and grades Kindergarten through Two are housed at Fuller Meadow School. Students in Grades Three through Six attend Howe-Manning School.

The mission of the Middleton Elementary Schools, in cooperation with family and community, is to instill the joy of learning in all students, to promote academic excellence, to be supportive of children's social and emotional needs, to constantly strive for improvement in these areas.

Please see the link below for the Middleton Elementary Schools Proposed Budget. Please note that the total budget in the document below will not tie into the numbers provided in the Town's budget due to budget guidelines provided to the Middleton Elementary School Administration and School Committee.

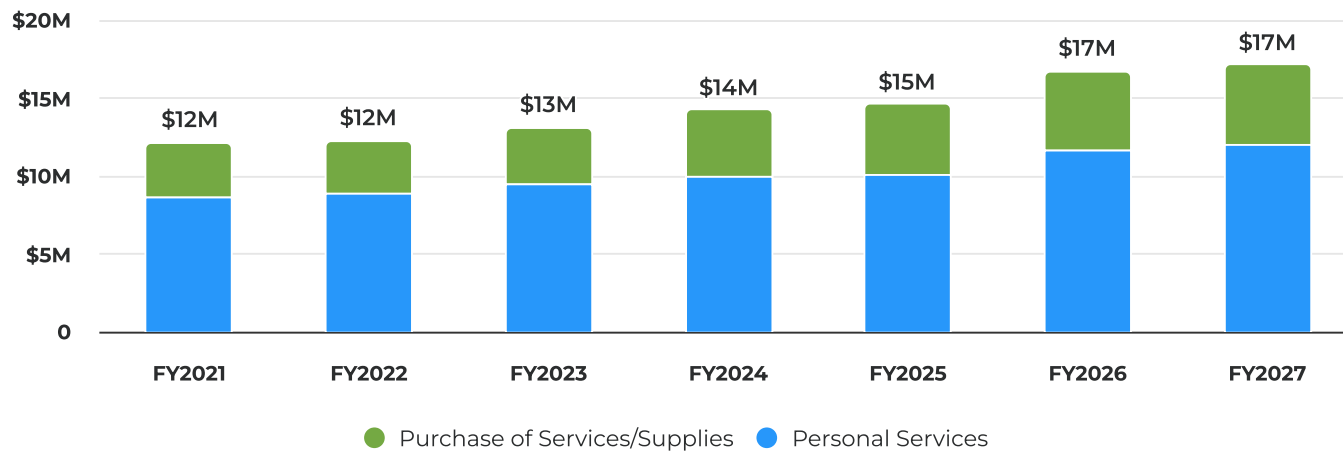
[FY2027 Proposed Middleton Elementary Schools Budget](#)

## Expenditure Summary

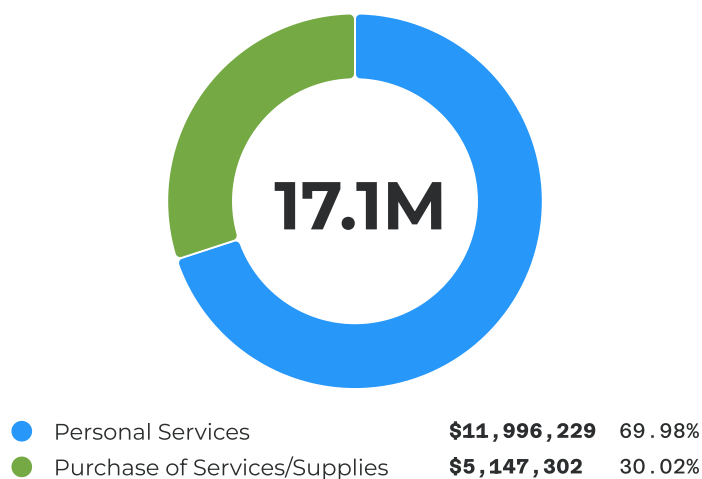


## Expenditures by Expense Type

### Historical Expenditures by Expense Type



### FY27 Expenditures by Expense Type



### Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Balanced Budget	FY 2027 Budgeted	(\$ Change)	(% Change)
<b>Personal Services</b>						
SALARIES & WAGES	\$9,964,473	\$10,000,840	\$11,582,895	\$11,996,229	\$413,334	3.57%
<b>Total Personal Services</b>	\$9,964,473	\$10,000,840	\$11,582,895	\$11,996,229	\$413,334	3.57%
<b>Purchase of Services/Supplies</b>						
SUPPLIES	\$4,259,624	\$4,590,750	\$5,142,501	\$5,147,302	\$4,801	0.09%
<b>Total Purchase of Services/Supplies</b>	\$4,259,624	\$4,590,750	\$5,142,501	\$5,147,302	\$4,801	0.09%
<b>Total Expenditures</b>	<b>\$14,224,098</b>	<b>\$14,591,589</b>	<b>\$16,725,396</b>	<b>\$17,143,531</b>	<b>\$418,135</b>	<b>2.50%</b>

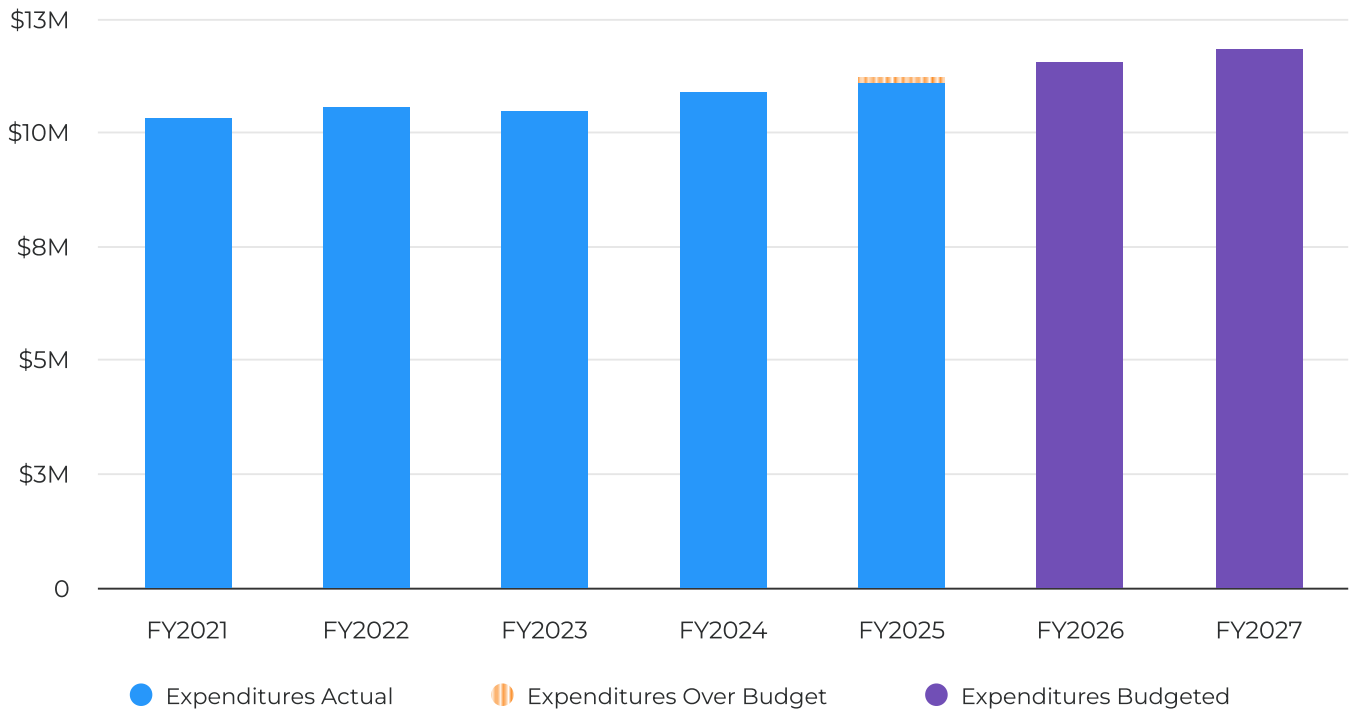


# Masconomet Regional School District

Masconomet Regional School district serves the towns of Boxford, Middleton and Topsfield, known informally as the Tri-Town area.

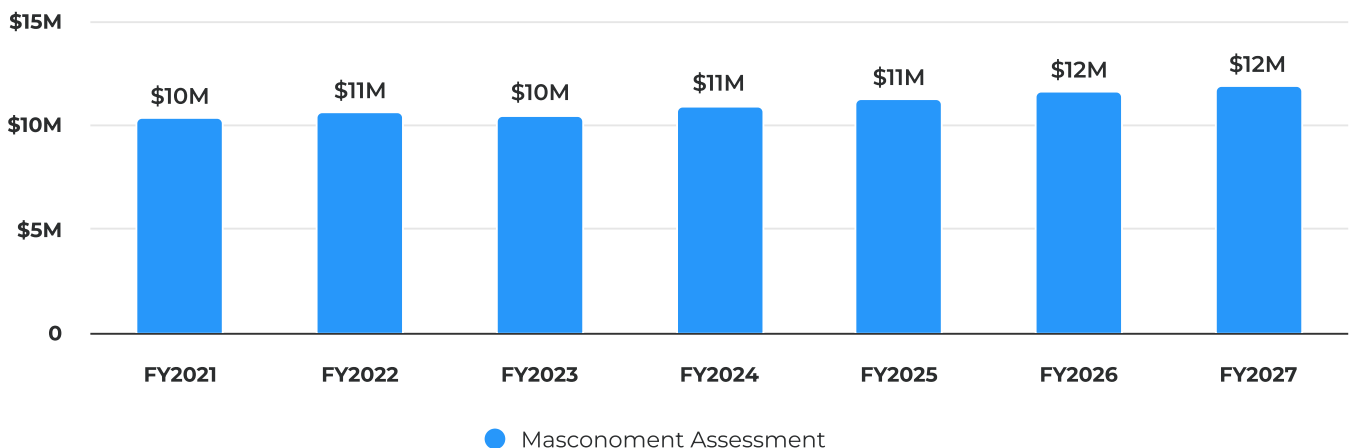
## Expenditure Summary

### Historical Expenditures Across Department

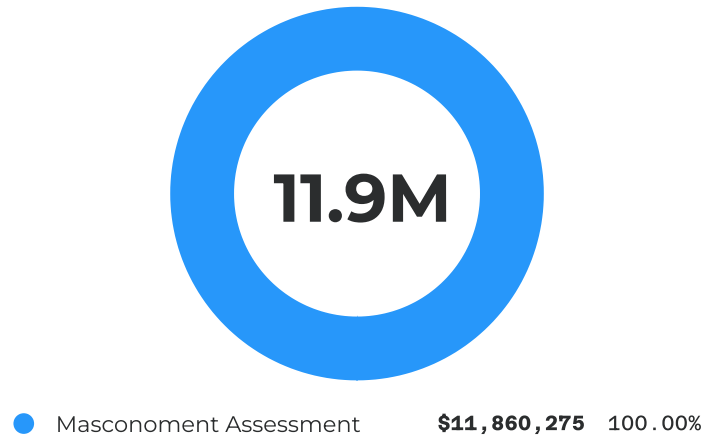


## Expenditures by Department

### Historical Expenditures by Department



### FY27 Expenditures by Department



See below for the breakdown of the assessment by Town.

Please see the link below for the detailed budget presentation.

[Masconomet Regional School District Budget Information](#)

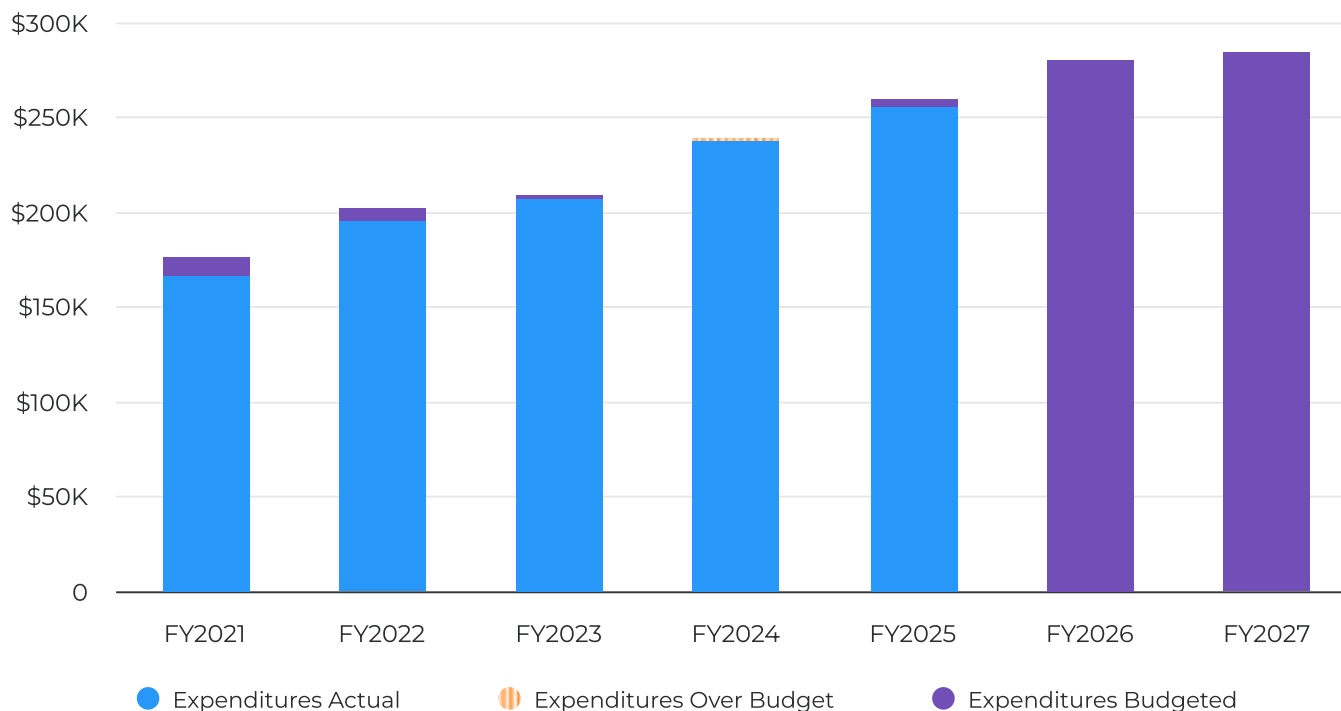
# Essex North Shore Agricultural & Technical School

The Accounting Department is responsible for all financial matters for the Town. The Finance Director/Town Accountant oversees the Accounting Department and supervises the Treasurer/Collector's Department. This office maintains a complete set of financial records for all town accounts, appropriations, and debts, prepares financial data, financial statements for the State, annual reports, Free Cash certification, Schedule A, official statements, supports the preparation of the Town Budget, and oversees insurance matters.

The Department manages the expenditures and revenues of all town and school funds, and examines all department bills and payrolls for accuracy, legality and availability of funds before payment by the Treasurer. The Department oversees and prepares biweekly town and school payable warrants.

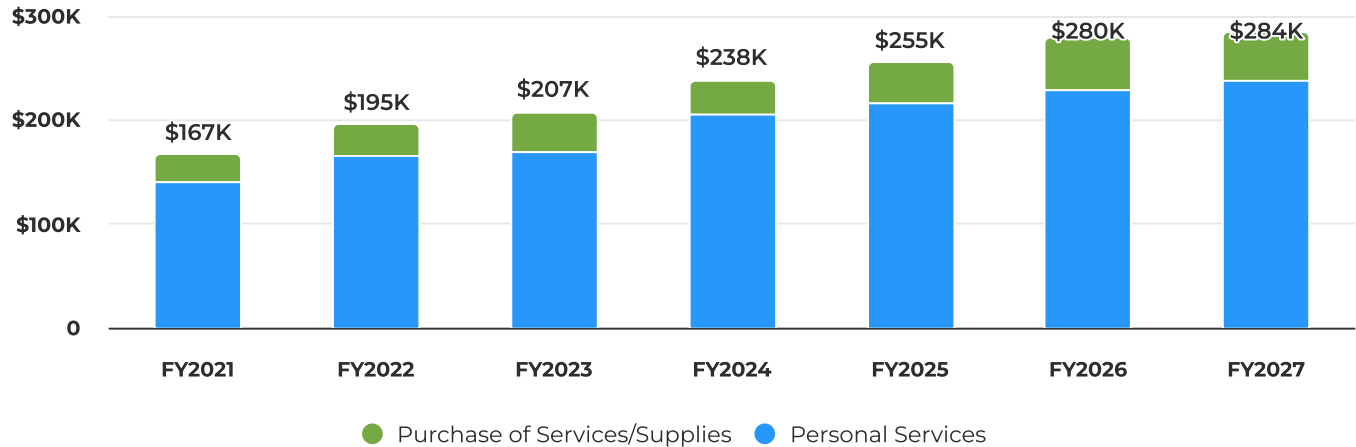
## Expenditure Summary

### Historical Expenditures Across Department

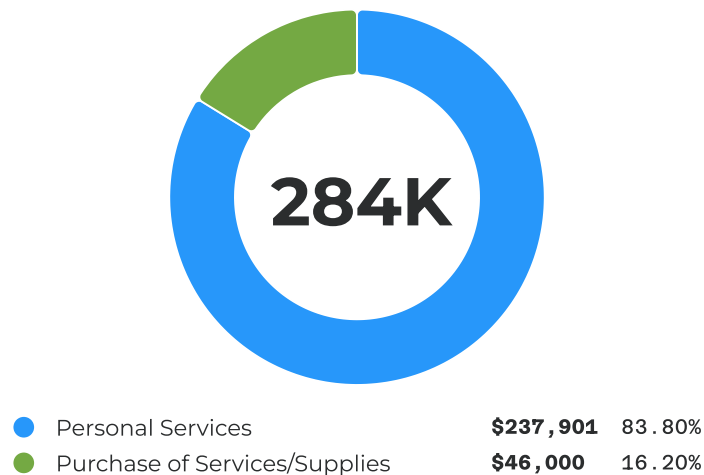


## Expenditures by Expense Type

### Historical Expenditures by Expense Type



### FY27 Expenditures by Object Summary 1



## Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Balanced Budget	FY 2027 Budgeted	(\$ Change)	(% Change)
<b>Personal Services</b>						
SALARIES & WAGES	\$54,865	\$56,721	\$59,237	\$61,716	\$2,479	4.18%
DEPT. HEAD SALARY	\$150,000	\$159,863	\$168,525	\$176,185	\$7,660	4.55%
<b>Total Personal Services</b>	<b>\$204,865</b>	<b>\$216,584</b>	<b>\$227,762</b>	<b>\$237,901</b>	<b>\$10,139</b>	<b>4.45%</b>
<b>Purchase of Services/Supplies</b>						
AUDIT	\$25,000	\$32,500	\$43,000	\$38,000	-\$5,000	-11.63%
TRAINING AND EDUCATION	\$4,817	\$2,548	\$5,500	\$5,000	-\$500	-9.09%
POSTAGE	\$50	\$53	\$50	-	-\$50	-
OFFICE SUPPLIES	\$2,490	\$2,573	\$2,500	\$2,000	-\$500	-20.00%
DUES, FEES, AND SUBSCRIPTIONS	\$966	\$896	\$950	\$1,000	\$50	5.26%



Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Balanced Budget	FY 2027 Budgeted	(\$ Change)	(% Change)
<b>Total Purchase of Services/Supplies</b>	\$33,323	\$38,570	\$52,000	\$46,000	-\$6,000	-11.54%
<b>Total Expenditures</b>	<b>\$238,188</b>	<b>\$255,154</b>	<b>\$279,762</b>	<b>\$283,901</b>	<b>\$4,139</b>	<b>1.48%</b>

See below for a breakdown of the assessments by community for Essex North Shore Agricultural & Technical School District.

Please see the link below for the detailed budget presentation.

[Essex North Shore Agricultural & Technical School Budget](#)



# Department of Public Works

The goal of the Middleton Department of Public Works is to provide efficient, sufficient and effective maintenance of all public properties in town. This includes roads, sidewalks, parks, cemeteries, trees and brush, equipment, facilities and all infrastructure.

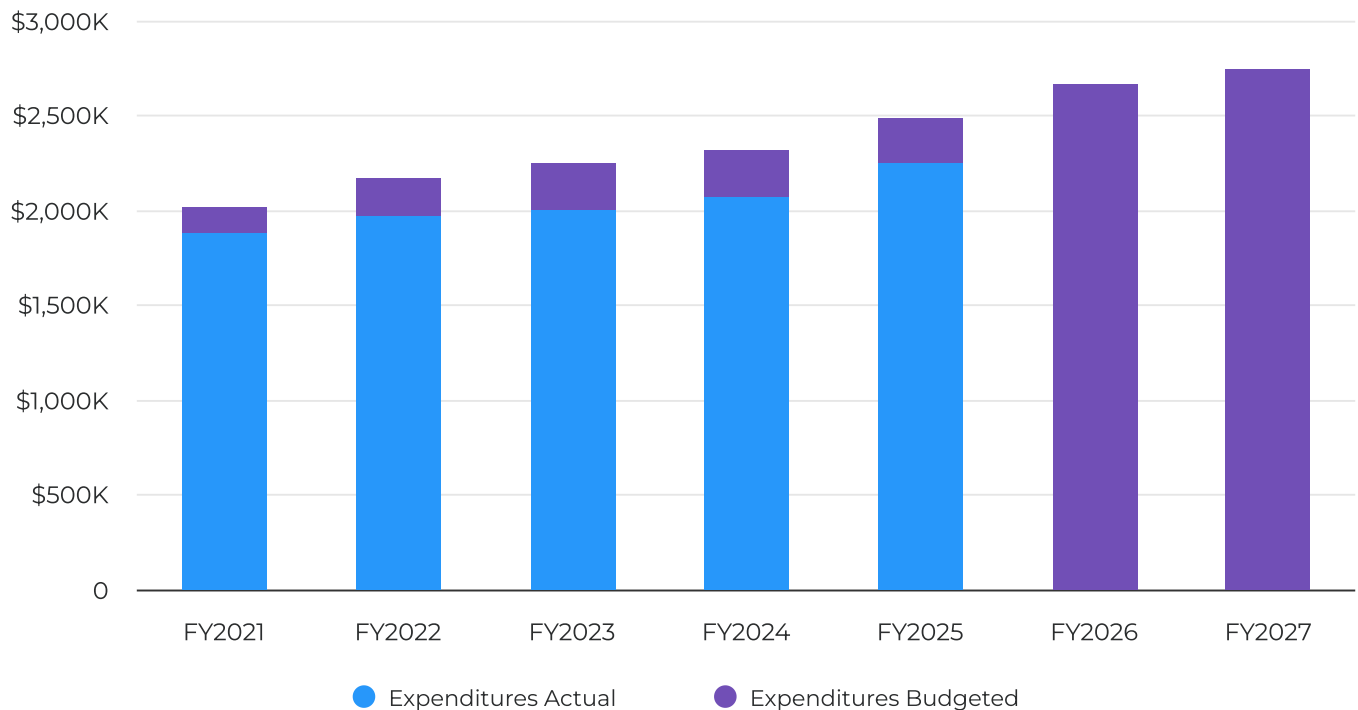
We also operate a Transfer Station for residential refuse and recycling. Our Water Department is responsible for our water distribution system. This includes infrastructure as well as all regulatory compliance and testing.

Our Administrative staff is taxed with preparing and allocating funds for our operating budget as well as all regulatory, personnel and other tasks.

With a constant increase in workload, expectations, prices and regulatory compliance, our department continues to accept and rise to the challenge of providing reliable services to our residents.

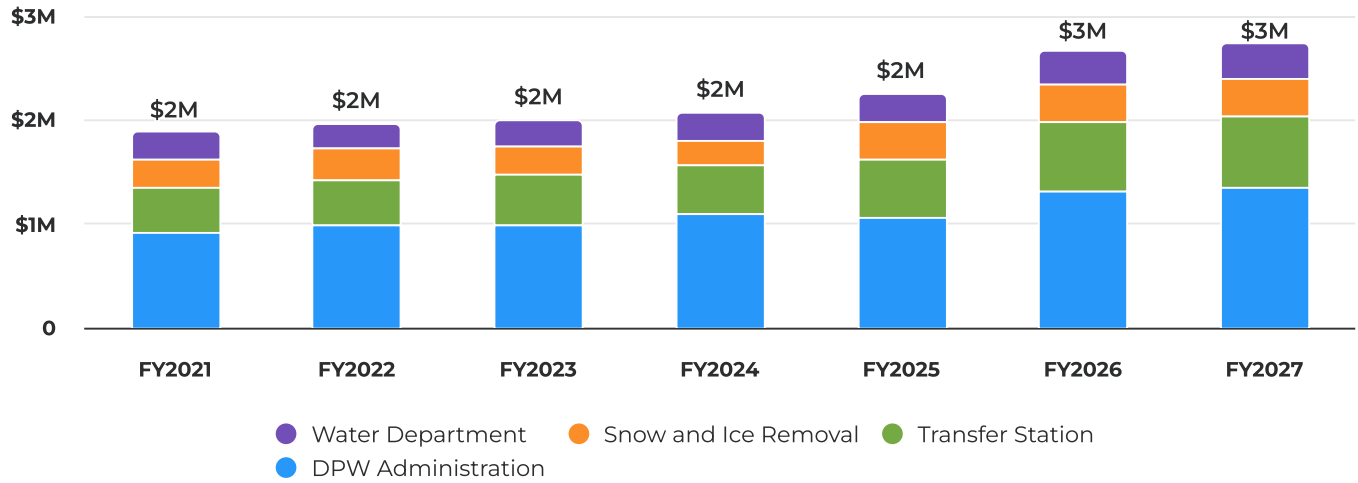
## Expenditure Summary

**Historical Expenditures Across Department**

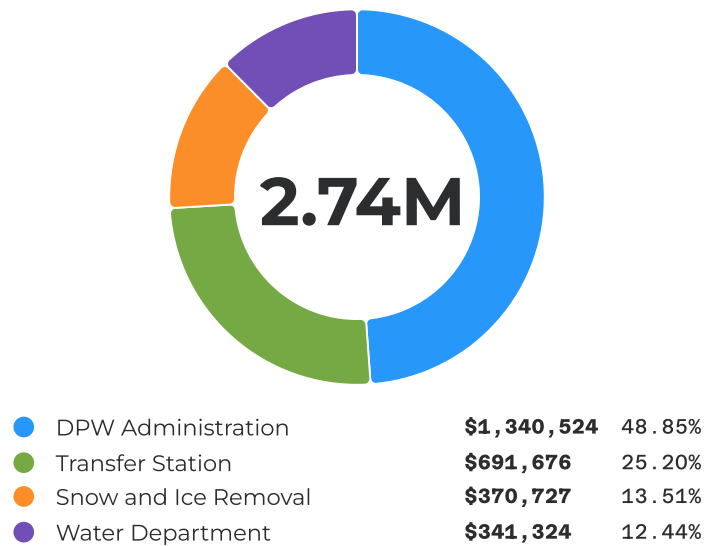


## Expenditures by Department

Historical Expenditures by Department

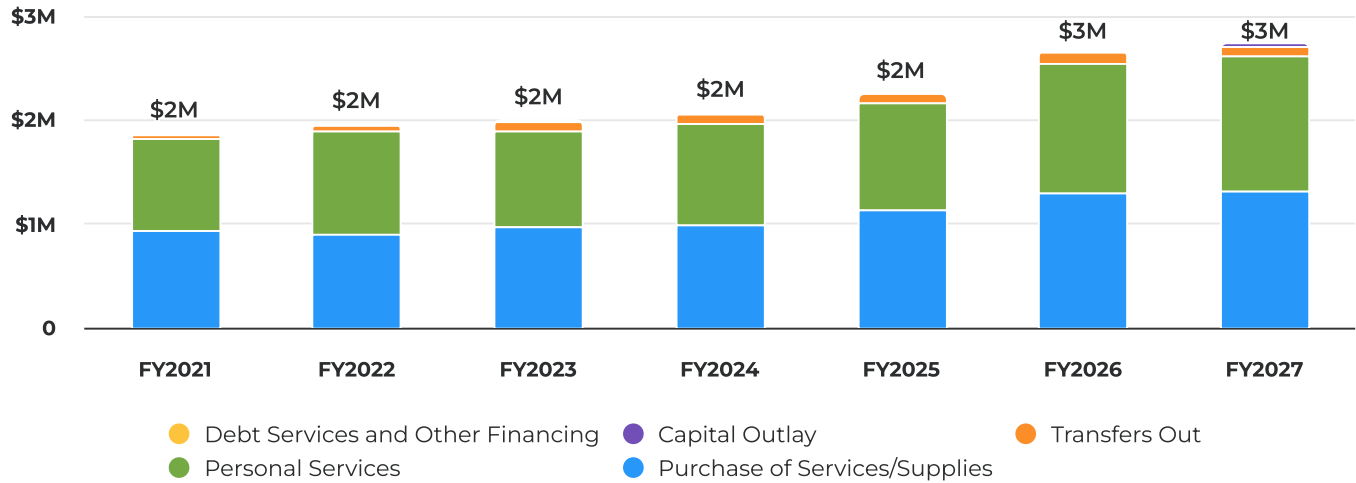


FY27 Expenditures by Department

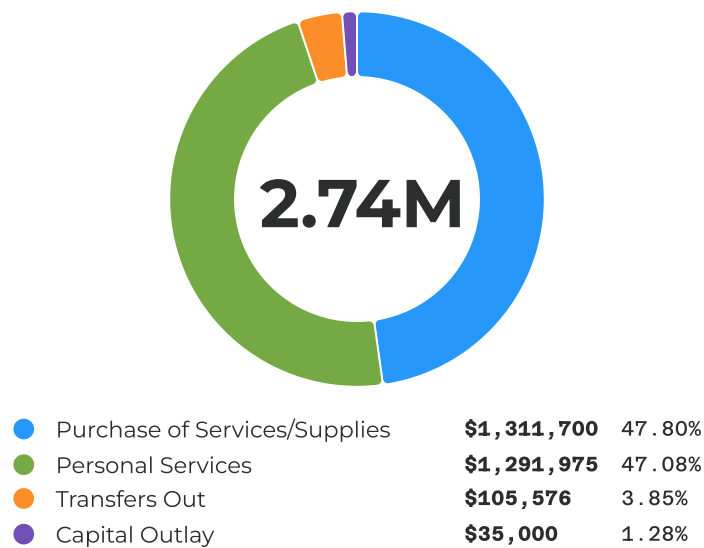


## Expenditures by Expense Type

### Historical Expenditures by Expense Type



### FY27 Expenditures by Expense Type



## Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Balanced Budget	FY 2027 Budgeted	(\$ Change)	(% Change)
<b>Personal Services</b>						
<b>DPW Administration</b>						
SALARIES & WAGES	\$548,993	\$561,005	\$726,919	\$748,690	\$21,771	2.99%
DEPT. HEAD SALARY	\$118,426	\$127,806	\$135,401	\$141,498	\$6,097	4.50%
OVERTIME	\$21,630	\$15,740	\$29,933	\$30,936	\$1,003	3.35%
PART TIME	\$30,299	\$33,398	\$39,000	\$39,000	-	0.00%
<b>Total DPW Administration</b>	<b>\$719,349</b>	<b>\$737,949</b>	<b>\$931,253</b>	<b>\$960,124</b>	<b>\$28,871</b>	<b>3.10%</b>
<b>Snow and Ice Removal</b>						
SNOW & ICE OVERTIME	\$29,863	\$54,506	\$52,520	\$54,227	\$1,707	3.25%
<b>Total Snow and Ice Removal</b>	<b>\$29,863</b>	<b>\$54,506</b>	<b>\$52,520</b>	<b>\$54,227</b>	<b>\$1,707</b>	<b>3.25%</b>





Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Balanced Budget	FY 2027 Budgeted	(\$ Change)	(% Change)
<b>Transfer Station</b>						
SALARIES & WAGES	\$101,535	\$101,147	\$103,030	\$107,334	\$4,304	4.18%
OVERTIME	\$8,063	\$6,874	\$10,000	\$12,000	\$2,000	20.00%
PART TIME	\$30,250	\$39,312	\$45,602	\$46,742	\$1,140	2.50%
<b>Total Transfer Station</b>	<b>\$139,848</b>	<b>\$147,333</b>	<b>\$158,632</b>	<b>\$166,076</b>	<b>\$7,444</b>	<b>4.69%</b>
<b>Water Department</b>						
SALARIES & WAGES	\$85,413	\$89,251	\$96,687	\$99,548	\$2,861	2.96%
OVERTIME	\$4,565	\$8,325	\$12,000	\$12,000	-	0.00%
<b>Total Water Department</b>	<b>\$89,978</b>	<b>\$97,576</b>	<b>\$108,687</b>	<b>\$111,548</b>	<b>\$2,861</b>	<b>2.63%</b>
<b>Total Personal Services</b>	<b>\$979,037</b>	<b>\$1,037,364</b>	<b>\$1,251,092</b>	<b>\$1,291,975</b>	<b>\$40,883</b>	<b>3.27%</b>
<b>Purchase of Services/Supplies</b>						
<b>DPW Administration</b>						
ELECTRICITY	\$427	\$144	\$500	\$500	-	0.00%
FUEL	\$1,200	\$1,200	\$1,200	-	-\$1,200	-
CEM EQUIP REPAIR/GROUND MAINT	\$5,350	\$10,025	\$10,000	\$10,000	-	0.00%
ADVERTISING	\$479	-	\$500	\$500	-	0.00%
TRAINING AND EDUCATION	\$13,956	\$8,284	\$10,000	\$10,000	-	0.00%
POSTAGE	-	\$767	\$700	\$700	-	0.00%
COPIER/PRINTING	\$116	\$318	\$800	\$700	-\$100	-12.50%
ROAD SWEEPING	\$14,671	\$11,470	\$25,000	\$22,000	-\$3,000	-12.00%
CATCH BASIN CLEANING	\$18,220	\$18,528	\$17,000	\$18,000	\$1,000	5.88%
OFFICE SUPPLIES	\$3,013	\$2,266	\$3,000	\$2,700	-\$300	-10.00%
SUPPLIES BUILDING MAINTENANCE	\$10,576	\$6,678	\$7,500	\$7,000	-\$500	-6.67%
GAS AND OIL	\$1,200	\$1,200	\$1,200	\$1,300	\$100	8.33%
LANDSCAPING / TREE PLANTINGS	\$12,050	\$4,581	\$5,000	\$5,000	-	0.00%
TREE REMOVAL	\$21,289	\$40,286	\$40,000	\$40,000	-	0.00%
PARK EXPENSES	\$47,725	\$29,593	\$26,500	\$26,500	-	0.00%
PEST CONTROL FULLER	\$7,000	\$4,225	\$7,500	\$7,500	-	0.00%
DRAINAGE	\$7,958	\$8,896	\$8,000	\$8,000	-	0.00%
SIGNS	\$4,278	\$942	\$4,000	\$3,800	-\$200	-5.00%
PATCHING	\$7,028	\$8,798	\$8,000	\$8,000	-	0.00%
STONE SEALING	\$20,000	\$20,000	\$20,000	-	-\$20,000	-
OPERATING SUPPLIES	\$3,603	\$3,922	\$4,500	\$4,200	-\$300	-6.67%
SMALL TOOLS STREET STRIPING	\$31,168	\$31,704	\$40,000	\$40,000	-	0.00%
STREET LIGHTS	\$34,396	\$32,545	\$35,000	\$40,000	\$5,000	14.29%
GUARD RAIL	\$8,500	\$7,350	\$8,500	\$8,500	-	0.00%
DUES,FEES, AND SUBSCRIPTIONS	\$540	-	\$500	\$500	-	0.00%
ROAD MACHINERY MAINTENANCE	\$78,588	\$73,009	\$80,000	\$80,000	-	0.00%
<b>Total DPW Administration</b>	<b>\$353,332</b>	<b>\$326,730</b>	<b>\$364,900</b>	<b>\$345,400</b>	<b>-\$19,500</b>	<b>-5.34%</b>
<b>Snow and Ice Removal</b>						

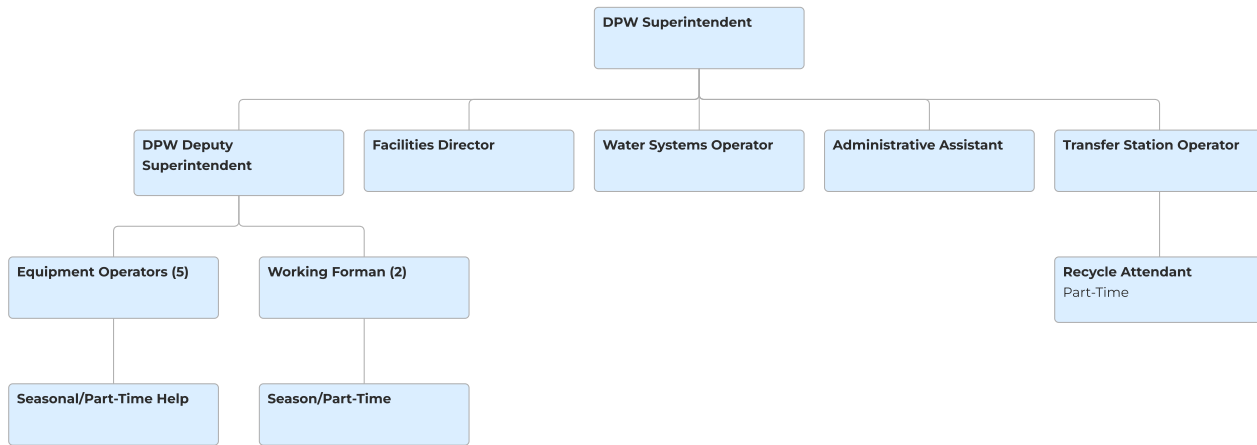


Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Balanced Budget	FY 2027 Budgeted	(\$ Change)	(% Change)
PURC.SERVS.CONTR.SNOW REMOVAL	\$81,127	\$142,925	\$140,000	\$150,000	\$10,000	7.14%
SUPPLIES SNOW REMOVAL FUEL	\$14,632	\$20,018	\$22,000	\$22,000	-	0.00%
SUPPLIES SNOW BLADES	\$2,196	\$6,882	\$5,000	\$5,000	-	0.00%
SUPPLIES SALT	\$69,193	\$84,009	\$87,000	\$94,500	\$7,500	8.62%
SUPPLIES SAND	\$7,083	\$4,869	\$12,000	\$12,000	-	0.00%
SUPPLIES REPAIRS	\$29,027	\$32,166	\$33,000	\$33,000	-	0.00%
<b>Total Snow and Ice Removal</b>	<b>\$203,258</b>	<b>\$290,870</b>	<b>\$299,000</b>	<b>\$316,500</b>	<b>\$17,500</b>	<b>5.85%</b>
<b>Transfer Station</b>						
ELECTRICITY	\$5,401	\$5,633	\$5,500	\$5,500	-	0.00%
EQUIPMENT REPAIR	\$4,483	\$6,168	\$21,000	\$20,000	-\$1,000	-4.76%
CONTRACTUAL SERVICES	\$188,499	\$199,362	\$232,867	\$242,000	\$9,133	3.92%
GAS AND OIL	\$33,313	\$24,538	\$39,600	\$39,600	-	0.00%
MONITORING WELLS LANDFIELD	\$66,150	\$141,047	\$147,000	\$161,500	\$14,500	9.86%
LANDFILL CAPPING MAINTENANCE	\$10,000	-	\$10,000	\$10,000	-	0.00%
RECYCLING AREA MAINTENANCE	\$27,683	\$35,990	\$52,000	\$47,000	-\$5,000	-9.62%
<b>Total Transfer Station</b>	<b>\$335,529</b>	<b>\$412,738</b>	<b>\$507,967</b>	<b>\$525,600</b>	<b>\$17,633</b>	<b>3.47%</b>
<b>Water Department</b>						
ELECTRICITY	\$2,574	\$2,058	\$3,500	\$3,500	-	0.00%
TRAINING AND EDUCATION	\$1,967	\$1,900	\$3,000	\$3,000	-	0.00%
CONTRACTUAL SERVICES	\$72,524	\$64,411	\$80,000	\$80,000	-	0.00%
PARKS FIELD WATERING	\$1,151	-	\$5,400	\$5,000	-\$400	-7.41%
WATER SUPPLIES	\$7,916	\$15,210	\$20,700	\$20,700	-	0.00%
WATER MAIN EXTENSIONS	\$3,969	\$8,034	\$10,000	\$10,000	-	0.00%
DUES,FEES, AND SUBSCRIPTIONS	\$1,000	\$1,438	\$2,000	\$2,000	-	0.00%
<b>Total Water Department</b>	<b>\$91,102</b>	<b>\$93,051</b>	<b>\$124,600</b>	<b>\$124,200</b>	<b>-\$400</b>	<b>-0.32%</b>
<b>Total Purchase of Services/Supplies</b>	<b>\$983,221</b>	<b>\$1,123,388</b>	<b>\$1,296,467</b>	<b>\$1,311,700</b>	<b>\$15,233</b>	<b>1.17%</b>
<b>Capital Outlay</b>						
<b>DPW Administration</b>						
CAPITAL OUTLAY RESURFACE RDWYS	\$18,127	-	\$19,000	\$35,000	\$16,000	84.21%
<b>Total DPW Administration</b>	<b>\$18,127</b>	<b>-</b>	<b>\$19,000</b>	<b>\$35,000</b>	<b>\$16,000</b>	<b>84.21%</b>
<b>Total Capital Outlay</b>	<b>\$18,127</b>	<b>-</b>	<b>\$19,000</b>	<b>\$35,000</b>	<b>\$16,000</b>	<b>84.21%</b>
<b>Transfers Out</b>						
<b>Water Department</b>						
TRANSFER TO GF	\$91,266	\$91,011	\$96,728	\$105,576	\$8,848	9.15%
<b>Total Water Department</b>	<b>\$91,266</b>	<b>\$91,011</b>	<b>\$96,728</b>	<b>\$105,576</b>	<b>\$8,848</b>	<b>9.15%</b>
<b>Total Transfers Out</b>	<b>\$91,266</b>	<b>\$91,011</b>	<b>\$96,728</b>	<b>\$105,576</b>	<b>\$8,848</b>	<b>9.15%</b>
<b>Total Expenditures</b>	<b>\$2,071,651</b>	<b>\$2,251,763</b>	<b>\$2,663,287</b>	<b>\$2,744,251</b>	<b>\$80,964</b>	<b>3.04%</b>



# Organizational Chart

## DPW Organizational Chart



## Personnel Summary

Department	Title	FY 2024	FY 2025	FY 2026	FY 2027	Variance +/-
Department of Public Works	DPW Superintendent	1.00	1.00	1.00	1.00	0.00
	Facilities Director	0.00	0.00	1.00	1.00	0.00
	DPW Deputy Superintendent	1.00	1.00	1.00	1.00	0.00
	Administrative Assistant	1.00	1.00	1.00	1.00	0.00
	Water Systems Operator	1.00	1.00	1.00	1.00	0.00
	Equipment Operator	5.00	5.00	5.00	5.00	0.00
	Working Foreperson	2.00	1.00	1.00	1.00	0.00
	Transfer Station Attendant	1.00	1.00	1.00	1.00	0.00
	Recycle Attendant	1.20	1.20	1.20	1.20	0.00
	Seasonal/Part-Time Help	<u>1.35</u>	<u>1.35</u>	<u>1.35</u>	<u>1.35</u>	<u>0.00</u>
<b>Total</b>		14.55	13.55	14.55	14.55	0.00

# Fiscal Year 2027 Goals and Objectives

In 2027 and beyond, one of our most significant challenges will be maintaining our increasing workload, public demands and high quality work and performance while replacing over 100 years of institutional knowledge we have lost via retirement in recent years. With time and experience, we are confident our team will yet again rise to the task. Larger projects (2 bridge replacements), maintenance of the new Municipal Complex and tremendous increases in regulatory compliance are "extra" tasks that are going to be added to our already extensive workload and expectations. Finding the balance, prioritizing, planning and training will be crucial as we develop and continue that excellent product our Public Works team produces.

Our DPW, from top to bottom, has/will perform our duties "behind the scenes" and, as always, do the best we can with what we have. Much of what we do is taken for granted or simply not noticed, until it isn't done. Our team takes pride in what they do and the community and will continue to do so.

Put simply, our goal/objectives is to perform our tasks while preparing for the future and adjusting to the changing landscape for the better of our team and residents.

# Fiscal Year 2026 Accomplishments

Paul Ajootian will be retiring after 27 years of committed service to the Town. His efforts and passion for his community will be missed.

We continued our daily, weekly, monthly and annual tasks with effort and passion. Everything from mowing to snow and ice operations, from Transfer Station operations to hydrant flushing; funeral preparations to ball field repairs. Besides our many "normal" activities, the DPW performed or prepared for many other projects in town — such as:

- Annual street sweeping, line painting and patching of all public roads
- Crack sealed 20 different streets for road maintenance and prolonged life
- Mill and paved the entire length of Forest Street
- Finished the water main installation on Essex Street, DeBush Avenue and Liberty Street and paved these areas
- Boston Street sidewalk installation from Wildwood Road to Elm Street
- Numerous regulatory compliance, testing and follow-up from our water supply, as well as our closed landfills (PFAS & TTHM)
- Paving of most of Essex Street with overlay
- 40 cemetery monument repairs (completed at both Oakdale Cemetery and Merriam Cemetery)
- Salt shed repairs



Completed repaving of Forest Street



Completed Boston Street Sidewalk  
Installation



Liberty Street Water Main Installation



DeBush Avenue Water Main Installation

## Performance Measures

Department: **Department of Public Works**  
 Fiscal Year: **2027**

Metrics	FY 24 Actuals	FY 25 Actuals	FY 26 (through December)
Interments at Oakdale			33
Completed Monument Foundations			16
Tons of Refuse Hauled			1741.49
Tons of Recycling Hauled			431.52
Mattresses Recycled (each)			199
Tons of Electronics Recycled			5.28
Tons of Brush/Leaves Hauled			810

*(continued from above)*

\*through: 11/30/2025

\*through: 08/31/2025

\*through: 11/30/2025





# Health Department

The Health Department, through direction by the Board of Health, is committed to improving public health through promoting well-being, preventing disease, and protection of an individual's health within the community.

The Health Department supports the 10 essential functions of public health that include:

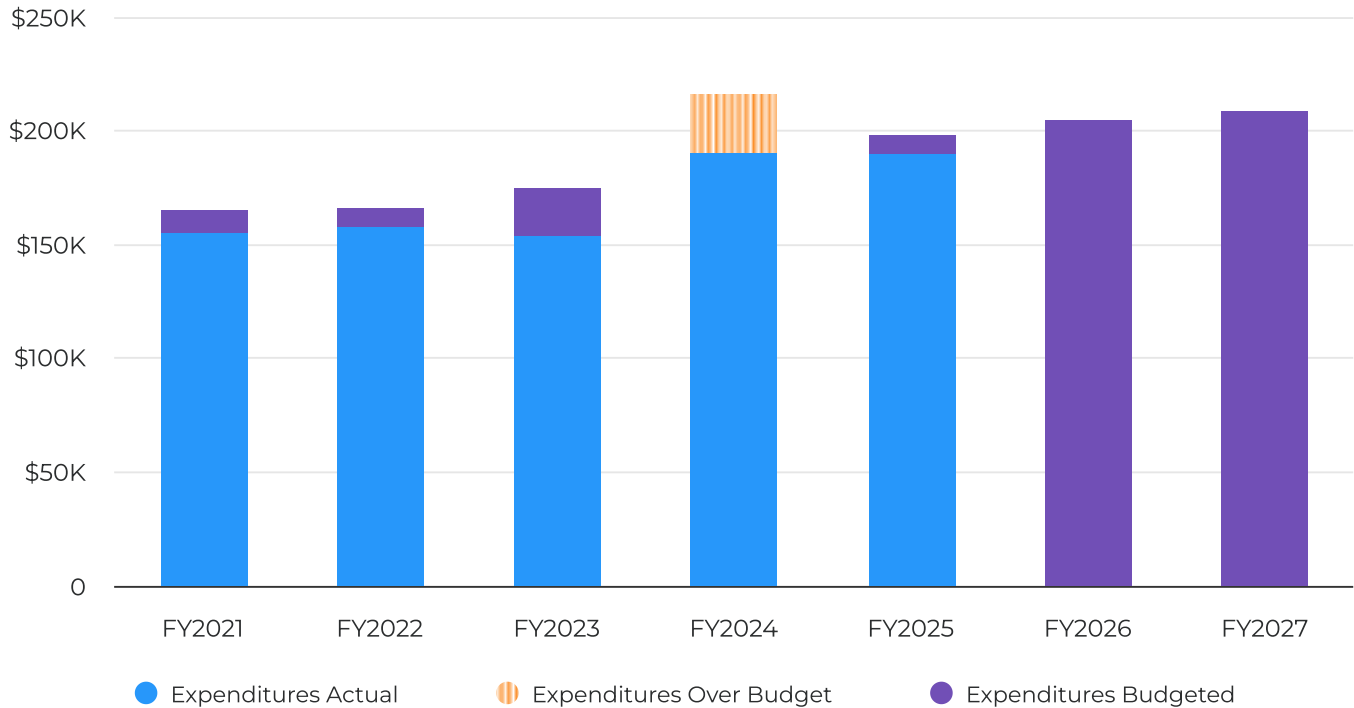
- monitoring the community health problems
- diagnosing and investigating health problems and health hazards in the community
- informing, educating and empowering people about health issues
- mobilizing community partnerships to identify and solve health problems
- developing policies and plans that support individual and community health efforts
- enforcing laws and regulations that protect health and ensure safety
- linking people to needed personal health services and assure the provision of health care when otherwise unavailable
- providing a competent public health and personal healthcare workforce
- evaluating effectiveness, accessibility and quality of personal and population-based health services
- researching for new insights and innovative solutions to health problems

## Expenditure Summary

We are fortunate to have 2 grants for the Health Department. The Public Health Excellence grant is used for building infrastructure in the Tri-town — Boxford, Middleton and Topsfield. The Opioid Abatement Funds are being used for harm reduction and education in Middleton. At this time, Boxford has shown interest in pooling Opioid Funds.



## Historical Expenditures Across Department

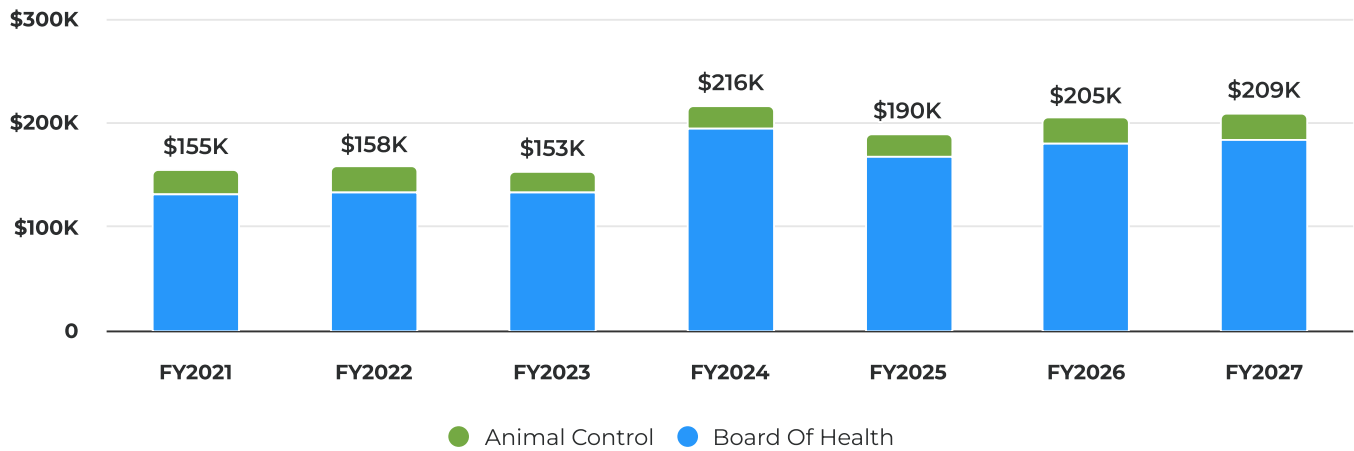


This is the first year for Middleton as the host community for the Public Health Excellence Grant (PHE). This grant funds capacity building positions for the tri-town (Boxford, Middleton and Topsfield) health departments. Initially, Topsfield was the host community for the grant. To keep the funding for this capacity building grant for the Tri town, Middleton stepped up and became the host community.

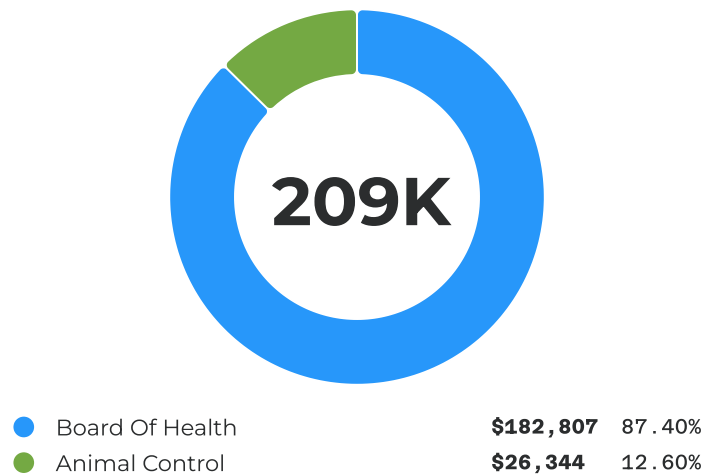
## Expenditures by Department

Middleton is working with Boxford and Topsfield to pool funds for vaccine purchasing. Vaccines need to be privately purchased and can be given based on the manufacturer's recommendations, the Massachusetts Department of Public Health and, at one point, the Advisory Committee of Immunization Practices (ACIP). The State offers free vaccines, through a grant (Vaccines for Children (VFC) Program), to anyone under the age of 18 years. The town will receive payment for the cost of administration of each vaccine, which ranges between 20 and 25 dollars. We also receive payment for the administration of privately purchased vaccines and the cost of the vaccine. All reimbursements, at this time, go into the general fund.

## Historical Expenditures by Department

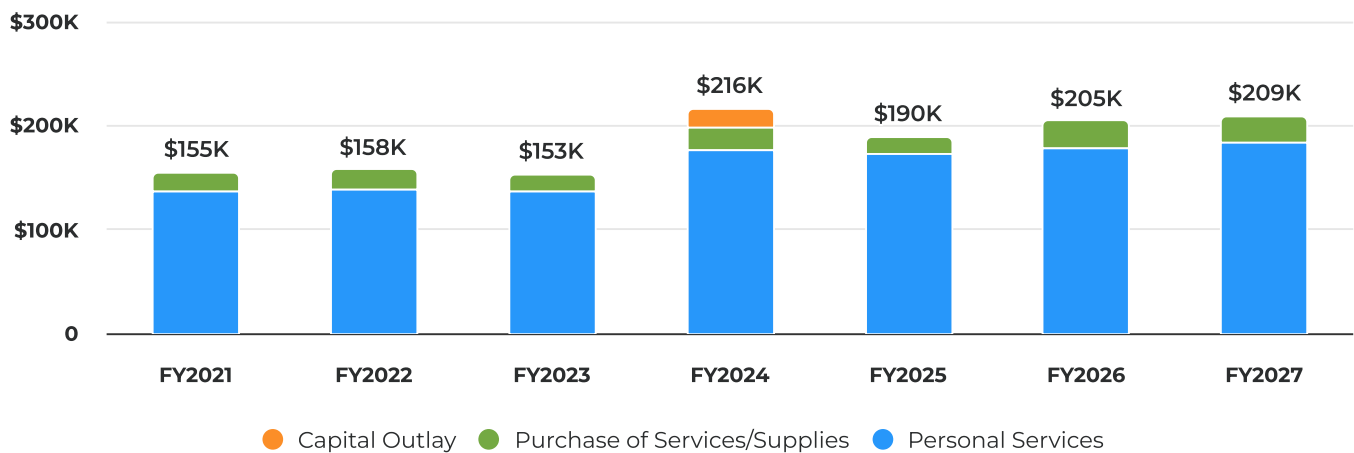


## FY27 Expenditures by Department

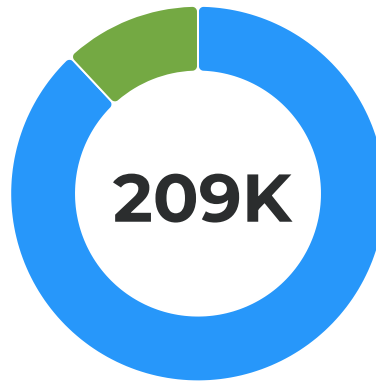


## Expenditures by Expense Type

## Historical Expenditures by Expense Type



## FY27 Expenditures by Expense Type



Personal Services	\$184,101	88.02%
Purchase of Services/Supplies	\$25,050	11.98%

## Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Balanced Budget	FY 2027 Budgeted	(\$ Change)	(% Change)
<b>Personal Services</b>						
<b>Board Of Health</b>						
SALARIES & WAGES	\$56,936	\$20,441	\$21,024	\$22,037	\$1,013	4.82%
DEPT. HEAD SALARY	\$98,564	\$102,936	\$105,510	\$108,675	\$3,165	3.00%
PART TIME	-	\$27,541	\$29,121	\$30,945	\$1,824	6.26%
<b>Total Board Of Health</b>	<b>\$155,500</b>	<b>\$150,919</b>	<b>\$155,655</b>	<b>\$161,657</b>	<b>\$6,002</b>	<b>3.86%</b>
<b>Animal Control</b>						
SALARIES & WAGES	\$20,649	\$21,490	\$21,822	\$22,444	\$622	2.85%
<b>Total Animal Control</b>	<b>\$20,649</b>	<b>\$21,490</b>	<b>\$21,822</b>	<b>\$22,444</b>	<b>\$622</b>	<b>2.85%</b>
<b>Total Personal Services</b>	<b>\$176,149</b>	<b>\$172,408</b>	<b>\$177,477</b>	<b>\$184,101</b>	<b>\$6,624</b>	<b>3.73%</b>
<b>Purchase of Services/Supplies</b>						
<b>Board Of Health</b>						
CONSULTANT OTHER	\$6,289	\$653	\$7,300	\$4,000	-\$3,300	-45.21%
ADVERTISING	\$150	\$452	\$600	\$850	\$250	41.67%
COMMUNITY HEALTH SERVICE	\$5,943	\$10,234	\$8,000	\$8,000	-	0.00%
TRAINING AND EDUCATION	\$2,573	\$989	\$2,500	\$2,500	-	0.00%
POSTAGE	\$150	-	\$150	-	-\$150	-
COPIER/PRINTING	\$440	-	\$500	-	-\$500	-
OFFICE SUPPLIES	\$1,141	\$287	\$750	\$500	-\$250	-33.33%
OTHER SUPPLIES	\$721	\$225	\$500	\$500	-	0.00%
TRAVEL	\$2,635	\$3,802	\$2,000	\$3,800	\$1,800	90.00%
DUES,FEES, AND SUBSCRIPTIONS	\$454	\$50	\$1,000	\$1,000	-	0.00%
<b>Total Board Of Health</b>	<b>\$20,496</b>	<b>\$16,691</b>	<b>\$23,300</b>	<b>\$21,150</b>	<b>-\$2,150</b>	<b>-9.23%</b>
<b>Animal Control</b>						
TRAINING AND EDUCATION	-	-	\$250	\$250	-	0.00%



Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Balanced Budget	FY 2027 Budgeted	(\$ Change)	(% Change)
ANIMAL BOARDING EXPENSE	\$770	\$393	\$1,500	\$1,500	-	0.00%
OFFICE SUPPLIES	-	\$40	\$150	\$150	-	0.00%
OTHER SUPPLIES	\$300	-	\$750	\$750	-	0.00%
TRAVEL	\$67	\$46	\$1,250	\$1,250	-	0.00%
<b>Total Animal Control</b>	<b>\$1,137</b>	<b>\$479</b>	<b>\$3,900</b>	<b>\$3,900</b>	<b>-</b>	<b>0.00%</b>
<b>Total Purchase of Services/Supplies</b>	<b>\$21,633</b>	<b>\$17,170</b>	<b>\$27,200</b>	<b>\$25,050</b>	<b>-\$2,150</b>	<b>-7.90%</b>
<b>Capital Outlay</b>						
<b>Board Of Health</b>						
FY24 OPIOID SETTLEMENT	\$18,262	-	-	-	-	0.00%
<b>Total Board Of Health</b>	<b>\$18,262</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Total Capital Outlay</b>	<b>\$18,262</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Total Expenditures</b>	<b>\$216,043</b>	<b>\$189,579</b>	<b>\$204,677</b>	<b>\$209,151</b>	<b>\$4,474</b>	<b>2.19%</b>

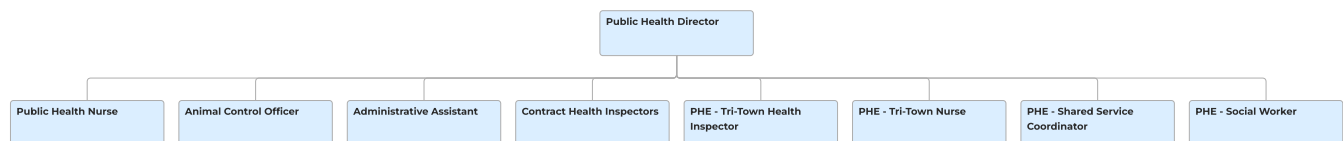
Moving forward with the potential to regionalize funds for vaccines within the tri town is a big step. Providing vaccine clinics at the designated Emergency Dispensing Sites (EDS) will provide hands-on training for staff in the event they need to open an EDS. The benefits of working with other municipal staff solidifies the building of relationships and contacts. It is a time to learn your needs in a controlled setting.

Expenditures for this year would include the increase in office supplies for files to reformat our septic files to a lateral system. Having the COA and Health Department under one roof will provide easier access to care and outreach to our senior population. With that being said, the Health Department would like to offer Pneumonia, RSV and Shingles vaccines to the senior population, as access and space will be advantageous to provide clinics.

## Organizational Chart

This past fiscal year in 2026, we were able to hire a contracted Tri-town Social Worker. The Social Worker is contracted for 4 hours a week. She is accessible through the Shared Service Coordinator. I am unable to add another block to the Organizational Chart.

### Board of Health Organizational Chart



## Personnel Summary

Department	Title	FY 2024	FY 2025	FY 2026	FY 2027
Health Department	Public Health Director	1.00	1.00	1.00	1.00
	Public Health Nurse	0.20	0.20	0.20	0.20
	Administrative Assistant	0.23	0.00	0.00	0.00
	Tri-Town Health Inspector (grant funded)	0.00	0.75	1.00	1.00
	Tri-Town Nurse (grant funded)	0.00	0.00	1.00	1.00
	Tri-Town Social Worker (grant funded)	<u>0.00</u>	<u>0.48</u>	<u>0.10</u>	<u>0.10</u>
	Shared Service Coordinator (grant funded)	1.43	2.43	3.30	3.30

(continued from above)

### Variance + / (-)

0.00

0.00

0.00

0.00

0.00

0.00

0.00



# Fiscal Year 2027 Goals and Objectives

**Organizational Goal:** Work with administration to find suitable space for the expanding staff in the Health Department.

**Objective:** Providing suitable office space in one location for the Health Department staff.

**Organizational Goal:** Provide an online platform for the Septic Files. **Objective:** The septic files have been scanned. We will be working with Laserfiche to learn how to access the scanned septic files, as well as learning how to provide access to the online community.

**Organizational Goal:** Evaluate the effectiveness of the shared staff through the Public Health Excellence Grant (PHE).

**Objective:** Collect qualitative data by using a sample survey from aggregate populations within the Tri-town.

**Organizational Goal:** Analyze the data for Inspectional Services through the platform Relevant. Relevant is the online platform, paid for by the PHE grant, used to complete housing, food and pool inspections. **Objective:** Review the data to identify gaps in the food establishments. Develop educational programs for the food establishments that will fill the gaps and improve outcomes, such as decreasing food violations.

**Organizational Goal:** Develop SOPs with the Tri-Town Shared Service Coordinator. **Objective:** Facilitate transparency and trust to the Public Health Advisory Board and Town Administrators.

**Organizational Goal:** Develop a shared pool of vaccine funds between the Tri-town communities to provide the necessary vaccine to aggregate populations. **Objective:** Vaccinate aggregate populations.

**Organizational Goal:** Develop the infrastructure for the Tri-town communities for Emergency Dispensing Sites (EDS).

**Objective:** Network with Medical Reserve Corp (MRC) and municipal staff to run the EDS.

# Fiscal Year 2026 Accomplishments

**Public Health Excellence Grant Award:** We successfully filled all the required positions for the Public Health Excellence Grant. Our Shared Service Coordinator, Jessica Carter, has learned to work with the passionate and articulate Public Health Advisory Board Members. She has navigated a tumultuous year of work with the Tri-towns and State staff. The PHE Tri-town Social Worker was hired as a part-time contract position this past July. The Social Worker has provided monthly educational webinars which are open to the tri-town community and employees. The Shared Service Coordinator and Social Worker are spearheading a community-wide Health Fair for the Tri-town, which is planned for April and will be held in the new Town Hall in Middleton.

The PHE Tri-town Inspector, Connor Galvin has successfully passed the Soil Evaluator's class at NEIWPCC (Northeast Interstate Water Pollution Control Commission). He is now certified to inspect septic system installations and witness percolation testing. He is currently in the process of completing the Salem HUB training for Housing and Food. He remains self-motivated and a pleasure to work with.

We are in the process of hiring a new PHE Tri-town Public Health Nurse. I have filled in as an interim public health nurse for the Tri-town. We are currently interviewing for this position. The Middleton Public Health Nurse, Patti McDonough RN M. Ed., has also helped out by completing the communicable disease surveillance for the Tri-Town. This is a mandatory deliverable for the Department of Public Health and Public Health Excellence (PHE)Grant.

**Opioid Abatement Settlement Funds:** We provided the annual Opioid Overdose Awareness Vigil on the 27th August. It was well attended, despite the rain showers. Representatives Sally Kerans, Bradley Jones Jr and Senator Tarr were in attendance. We had local clergy, gentlemen from the Wenham Sober Home, and community members who spoke at the Vigil. Herman Learmond-Criqui and his wife Aniela Anderson graciously volunteered their time and equipment to provide the sound system for this event. My husband, Kevin, provided the angled wooden sign and installed it on the front lawn of the library. Many thanks to the Fire and DPW departments for helping put up the tents and supplying the tables and chairs. The municipal staff also donned their purple T-shirts that day, in solidarity with the awareness of opioid overdoses.

We continue to have Opioid Abatement Settlement Round Table meetings every other month. We have changed our meeting times from the evening to 11 am. This time change has helped the municipal leaders attend the meeting. The Health Department and Fire Department are working together to provide AEDs and narcan in locked boxes at the 5 fields in the town of Middleton; Emily Maher Park, Rubchinuk Park, Howe Manning School, Fuller Meadow School and Henry Tragert Town Common. The locked boxes may be accessed with a code by calling the Fire Department.

**Nursing:** This year we were able to offer both flu and COVID vaccines. We were very fortunate to have provided 95% of our vaccine inventory. Patti McDonough had a table on Earth Day and provided a Sun Safety program. Many children and parents enjoyed the program and were provided small prizes upon completion. Patti McDonough also volunteered at Chief Will's Day. Our nurse continues to provide free CPR classes to the licensed food establishments in town.

**Administrative Assistant :** Scott Saulnier implemented the organization of the permitting and licensing for the Health Department with Excel Sheets. He is diligent about streamlining the online permitting and licensing platform, Citizen Serve, to make it user-friendly. He keeps accurate records, is proficient in MUNIS, and provides exceptional customer service on the phone and in person. We are extremely fortunate to have such an exceptional employee.

**Director:** Continue to oversee the PHE (Public Health Excellence Grant) staff. Trouble shoot where needed. Chair the Region 3A Coalition. Coordinate the Opioid Abatement Round Table every other month as well as working with a community committee for the annual Opioid Overdose Awareness Vigil. Oversee septic installations, septic inspections, septic plan reviews and percolation testing continues throughout the year. Support nursing services where needed. Initiate and facilitate regionalization amongst the Tri-towns — Boxford, Middleton and Topsfield. Review submissions on the Platform MAVRIX — for deaths in Middleton. Attend conferences and webinars to support growth and current regulations in Public Health. Manage vaccine storage as needed. Provide guidance regarding Health Regulations for the



Board of Health. Set the agendas for meetings and hearings for the Board of Health. Volunteer at Earth Day, Chief Will's Day and Christmas in the Square. Mentored an intern from the Massachusetts Health Officer Association (MHOA) for 9 months, 2 days a week. He was actively involved in harm reduction efforts. The town was paid 10,000 for hosting the intern. The MDPH (Massachusetts Department of Public Health), through the PHE (Public Health Excellence) grant, provided 16,500 dollars for PFAS monitoring at the Rubchinuk and Natsue Way.

## Performance Measures

The Shared Service Coordinator and Middleton Nursing staff piloted a Flu Mist Clinic after school this past November for the Tri-town schools. It was well received by parents and children. Happy to say there were no tears at this clinic as there were no injections given, only mist.

Department: **Board of Health**  
Fiscal Year: **2027**

Metrics	FY 24 Actuals	FY 25 Actuals	FY 26 (through December)
Trash Haulers	13	9	0
Septage Haulers	27	18	4
HST- soil evaluation perc test	12	12	14
Food Establishments	63	76	66
Food Inspections	136	118	91
HDP-Installation of Septic HIN	72	40	27
HIN-Septic Installers	27	28	4
HSS- Septic Plan Review RS PE	22	19	17
HTP- trench for perc testing	12	14	8
Pool Licenses	17	11	0
Septic inspections	66	72	51
Title V Inspectors	21	13	3
Title V reports	56	63	36
Tobacco Licenses	16	17	3
Total Vaccine	160	100	200
All Other Permits	24	18	2



# Council on Aging/Community Center/Recreation

## **The Council on Aging Mission Statement**

The mission of the Town of Middleton MA Council on Aging (COA) and Senior Center is to enhance and promote the best quality of life for older adults in our community. By treating those we serve with respect, dignity, and interest, we strive to foster self-fulfillment and independence.

We achieve our mission by advocacy via design and implementation of appropriate community-based services. Serving as a sponsor of various programs, including social, nutritional, legal, financial, health related, mobility related and educational. The COA gathers and disseminates resource information vital to the well-being of elders and their caregivers. Keeping the public and governing bodies aware of and supportive of the needs of our senior citizens. Promotion of programs that involve both physical and cognitive development.

## **Department Overview**

This year has been one of tremendous transition and anticipation for the Council on Aging (COA). As we prepare to move into our new facility, there is a shared sense of excitement and nostalgia. The space we are leaving behind has served us well and holds many fond memories—from cars occasionally trapped in the driveway to spontaneous lunchtime dance parties inspired by our entertainers. The closeness that developed within this intimate setting has been a hallmark of our COA community, and we are committed to carrying that same warmth and connection into our new, larger space.

## **Expanding Access and Opportunity**

Our growth has come with challenges. The demand for programs promoting healthy aging has exceeded the capacity of our former building, leaving some residents unable to participate due to limited parking or difficulty accessing the facility's elevator. The new location will eliminate these barriers, allowing more residents to benefit from the diverse and enriching opportunities available through the COA. We look forward to welcoming both returning participants and new members of the community to our expanded space.

## **Community Partnership and Collaboration**

The Council on Aging is deeply grateful to the Town for its ongoing commitment to our mission of enhancing the quality of life for older adults. With a continued focus on healthy aging and aging in place, Middleton remains a community that values compassion, inclusion, and care for all residents.

This year also saw the development of the Social Services Working Group, a collaborative initiative that brings together local resources and departments to ensure that residents seeking assistance for one need are connected to all available support services. This coordinated approach strengthens the Town's overall safety net, ensuring that no need goes unnoticed.

## **Looking Ahead**

As we look to the future, the COA is eager to expand programming, deepen collaborations with other Town departments, and embrace new partnerships with the Recreation Department. The move into our new space will open the door to countless opportunities for engagement, volunteerism, and community connection.



We extend our heartfelt thanks to the residents, volunteers, and Town officials who have supported this journey. The Council on Aging looks forward to an exciting new chapter of growth, service, and community togetherness.

### Funding and Community Support

The Council on Aging thanks the community members, local businesses, and event organizers whose support makes our programs possible. Each year, the Turkey Trot donates to the COA, among other donations to community initiatives, which helps fund programs that benefit older adults. The Friends of the COA continue to support veterans, health and wellness, educational, and recreational programs, including theater trips, monthly gatherings, art workshops, and exercise classes, as well as providing winter gift cards to assist seniors with seasonal expenses.

In addition to local fundraising, the COA receives state funding through AgeSpan for Title III B (Outreach) and Title III C (Congregate and Home-Delivered Meals), as well as federal support through the Formula Grant. We are grateful to AgeSpan and the Executive Office of Aging and Independence for helping meet the growing nutritional, social, and emotional needs of older adults in Middleton.

We sincerely thank all individuals, businesses, organizations, and state partners whose support allows the COA to continue enriching the lives of our seniors.

Funding Source	Program	Grant Period	Amount
Title III B	Outreach	10/1/25 – 9/30/26	\$9,000
Title III C	Nutrition	10/1/25 – 9/30/26	\$14,916
Formula Grant	Staffing	7/1/25-6/20/26	\$38,745

### Recreation

#### Department Overview

This year marked an important transition as the Recreation Commission and Summer Youth Program merged with the Council on Aging. With change comes growth and new opportunities for collaboration and learning. The merger began with the Summer Park Program, which continued to be a great success, engaging approximately 300 youth participants throughout the season.

#### Program Improvements

The transition to a fully online registration and payment system provided a more convenient and efficient experience for families. While the implementation process required significant learning and adaptation, the result is a streamlined system that benefits both residents and staff. The dedication and perseverance of the program directors throughout this transition are greatly appreciated.

The commitment of our seasonal staff and volunteers continues to ensure an engaging, enriching, and enjoyable experience for our school-aged residents. By emphasizing the importance of play, offering stimulating activities, and fostering intergenerational connections, the program contributes to the health and vitality of our community.

#### Commission Restructuring

The Recreation Commission also underwent restructuring this year. With several long-serving members taking a well-deserved step back, new members have joined the Commission and embraced the opportunity to learn from those continuing to serve. Within just a few weeks, the newly formed group successfully organized a community pumpkin carving event and has been diligently planning the upcoming Children's Winter Festival.

#### Looking Ahead



The Commission is excited to reintroduce and refresh several beloved community programs, including the Spring Fishing Derby and the Summer Concert Series. The concert series will take place at the new Municipal Complex's Community Green, while the Fishing Derby will continue at its traditional location.

The success of the pumpkin carving event highlighted the strong spirit of collaboration among municipal departments and community volunteers, including nearly a dozen COA volunteers and the dedicated support of the Police and Fire Departments.

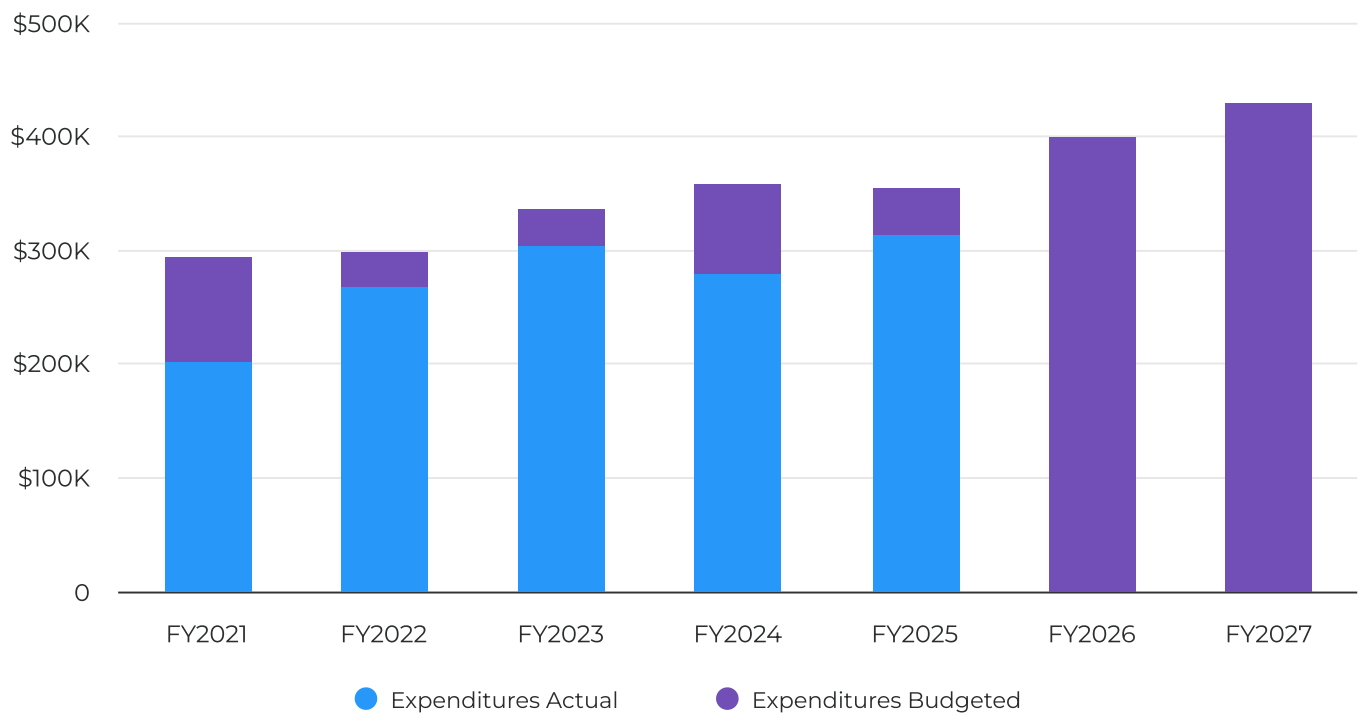
As we move into 2026, we look forward to continuing this momentum—growing our programs, strengthening community partnerships, and expanding recreational opportunities for residents of all ages.

### Food Pantry

We would like to extend our heartfelt congratulations to the Middleton Food Pantry on achieving its own not-for-profit status, and we are deeply grateful to all who have supported the pantry through volunteering and donations. To continue supporting the Middleton, MA Food Pantry, please visit their Facebook page for more information—your generosity helps ensure they can serve our community with care and dignity.

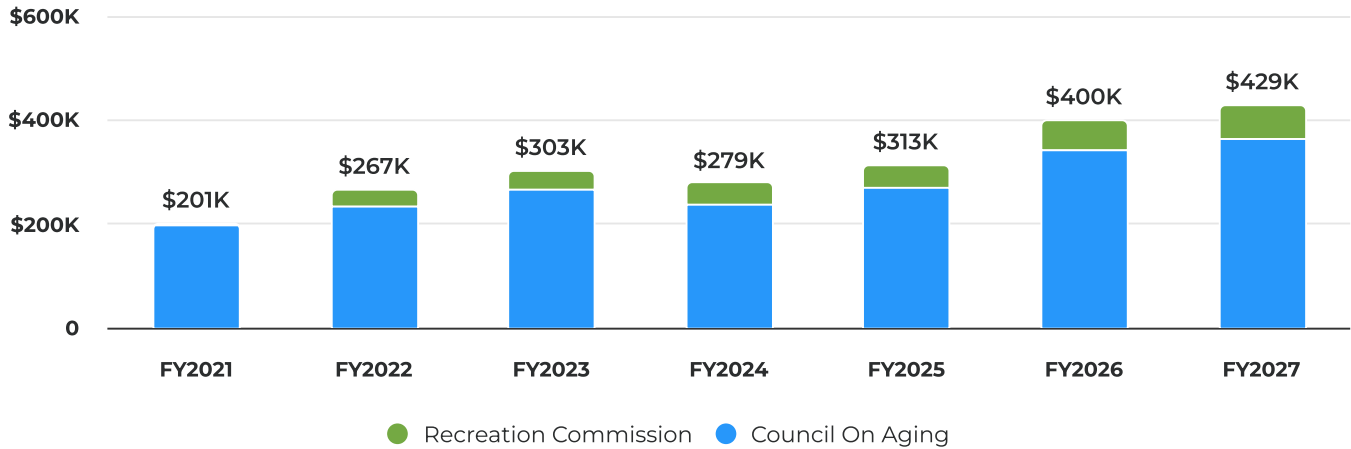
## Expenditure Summary

### Historical Expenditures Across Department

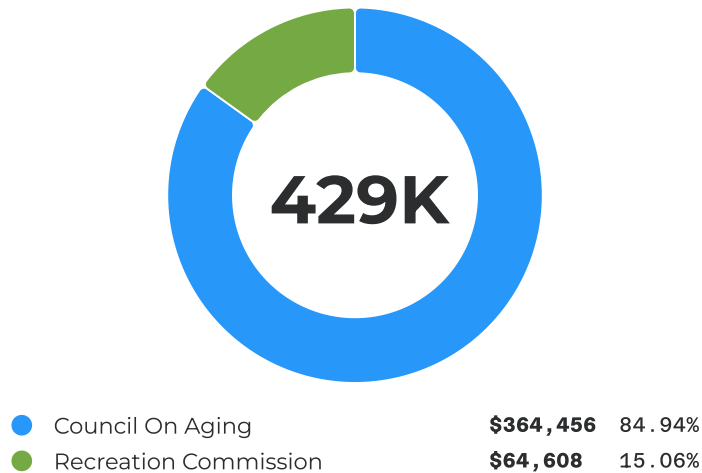


## Expenditures by Department

### Historical Expenditures by Department

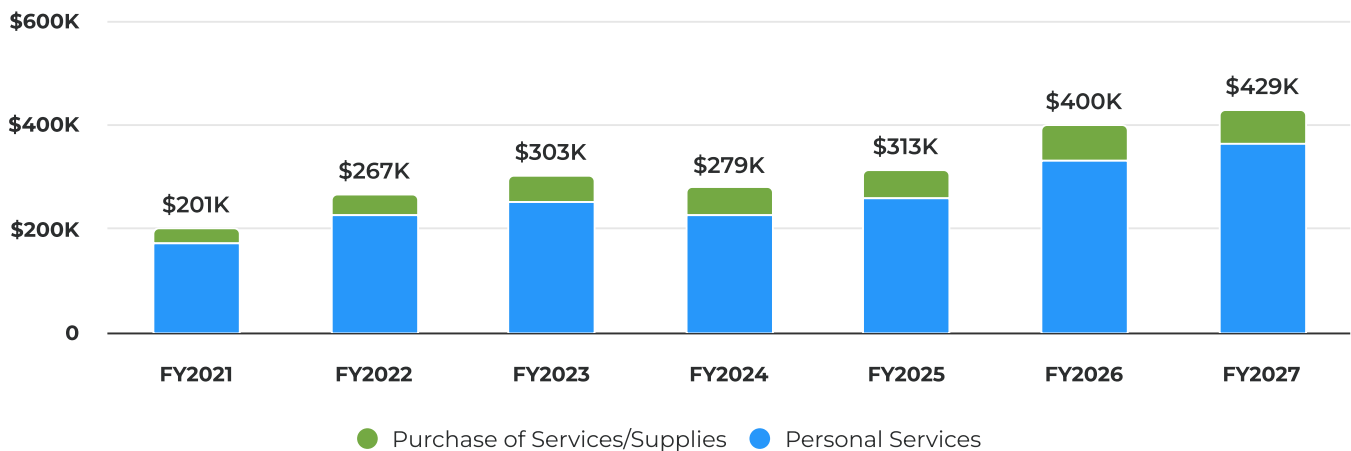


### FY27 Expenditures by Department

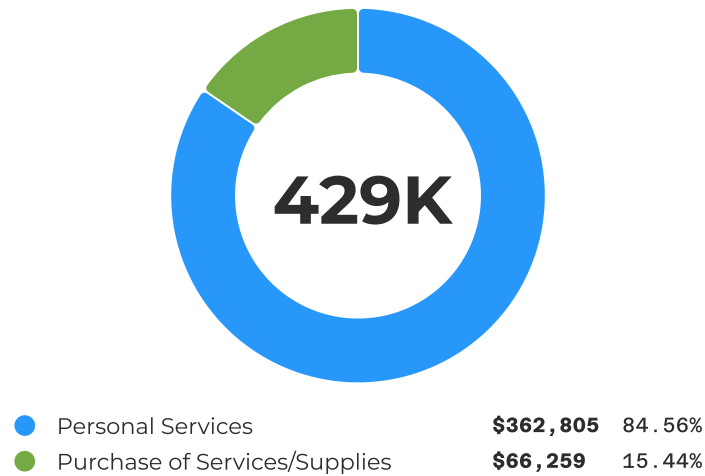


## Expenditures by Expense Type

### Historical Expenditures by Expense Type



## FY27 Expenditures by Expense Type



## Expenditures by Expense Type

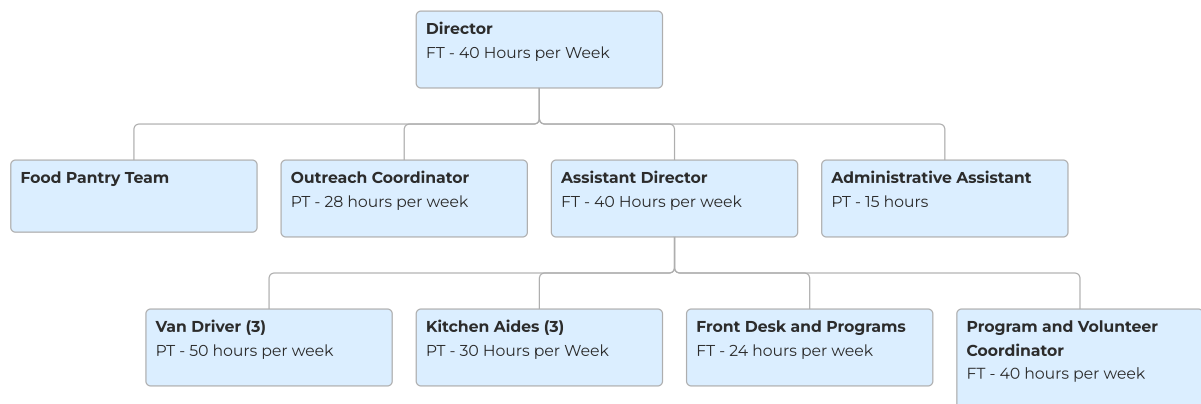
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Balanced Budget	FY 2027 Budgeted	(\$ Change)	(% Change)
<b>Personal Services</b>						
<b>Recreation Commission</b>						
PART TIME	\$32,009	\$32,467	\$38,229	\$42,978	\$4,749	12.42%
<b>Total Recreation Commission</b>	\$32,009	\$32,467	\$38,229	\$42,978	\$4,749	12.42%
<b>Council On Aging</b>						
SALARIES & WAGES	\$37,757	\$42,589	\$88,196	\$94,882	\$6,686	7.58%
DEPT. HEAD SALARY	\$87,959	\$90,505	\$92,771	\$95,553	\$2,782	3.00%
PART TIME	\$69,226	\$91,834	\$112,416	\$129,392	\$16,976	15.10%
<b>Total Council On Aging</b>	\$194,942	\$224,929	\$293,383	\$319,827	\$26,444	9.01%
<b>Total Personal Services</b>	\$226,951	\$257,395	\$331,612	\$362,805	\$31,193	9.41%
<b>Purchase of Services/Supplies</b>						
<b>Recreation Commission</b>						
ADVERTISING	-	-	\$600	\$400	-\$200	-33.33%
OTHER SUPPLIES	\$4,330	\$3,704	\$5,800	\$4,725	-\$1,075	-18.53%
PARK ACTIVITIES	\$3,497	\$2,522	\$6,625	\$7,955	\$1,330	20.08%
OUTDOOR EVENT	\$714	\$1,425	\$3,900	\$1,750	-\$2,150	-55.13%
PUMPKIN FESTIVAL & HOLIDAY PTY	\$2,154	\$5,227	\$3,850	\$6,800	\$2,950	76.62%
<b>Total Recreation Commission</b>	\$10,696	\$12,879	\$20,775	\$21,630	\$855	4.12%
<b>Council On Aging</b>						
MAINTENANCE AND REPAIRS	\$9,402	\$9,885	\$9,875	\$11,200	\$1,325	13.42%
MAILINGS	\$7,230	-	-	-	-	0.00%
PRINTING	\$839	-	-	-	-	0.00%
SERVICES/EVENTS	\$4,294	\$4,252	\$4,302	\$4,898	\$596	13.85%
OFFICE SUPPLIES	\$190	-	-	-	-	0.00%
BUILDING MAINTENANCE	\$5,284	\$3,514	\$5,610	-	-\$5,610	-



Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Balanced Budget	FY 2027 Budgeted	(\$ Change)	(% Change)
OTHER SUPPLIES	\$6,493	\$17,872	\$17,056	\$21,997	\$4,941	28.97%
DUES,FEES, AND SUBSCRIPTIONS	\$2,644	\$3,913	\$4,277	\$3,115	-\$1,162	-27.17%
PROFESSIONAL DEVELOPMENT	\$4,934	\$3,567	\$6,038	\$3,419	-\$2,619	-43.38%
<b>Total Council On Aging</b>	<b>\$41,311</b>	<b>\$43,003</b>	<b>\$47,158</b>	<b>\$44,629</b>	<b>-\$2,529</b>	<b>-5.36%</b>
<b>Total Purchase of Services/Supplies</b>	<b>\$52,007</b>	<b>\$55,881</b>	<b>\$67,933</b>	<b>\$66,259</b>	<b>-\$1,674</b>	<b>-2.46%</b>
<b>Total Expenditures</b>	<b>\$278,957</b>	<b>\$313,277</b>	<b>\$399,545</b>	<b>\$429,064</b>	<b>\$29,519</b>	<b>7.39%</b>

## Organizational Chart

**Council on Aging Organizational Chart**



## Personnel Summary

Department	Title	FY 2024	FY 2025	FY 2026	FY 2027	Variance +/-
Council on Aging	Council on Aging Director	1.00	1.00	1.00	1.00	0.00
	Assistant Director	1.00	1.00	1.00	1.00	0.00
	Administrative Assistant	0.38	0.38	0.38	0.38	0.00
	Program/Volunteer Coordinator	0.00	0.00	1.00	1.00	0.00
	Outreach Coordinator	0.85	0.85	0.70	0.70	0.00
	Front Desk & Program Coordinator	0.60	0.60	0.60	0.60	0.00
	Van Driver	1.24	1.25	1.25	1.25	0.00
	Meal Site Aides	0.50	0.50	0.75	0.75	0.00
	Lead Site Aides	<u>0.23</u>	<u>0.23</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total</b>		<b>5.80</b>	<b>5.81</b>	<b>6.68</b>	<b>6.68</b>	<b>0.00</b>

# Fiscal Year 2027 Goals and Objectives

- Expand programs to support the Community Center's needs and provide multigenerational opportunities.
- Pursue grant funding to sustain and grow Community Center services.
- Recruit and onboard volunteers to supplement staff capacity as services expand from seniors to all ages.
- Utilize findings from the UMASS Boston Needs Assessment to guide program and service development.
- Enhance database systems to improve timely data entry, streamline processes, and strengthen statistical reporting.
- Increase staff expertise with the *MySeniorCenter* system and adapt it to meet multigenerational program needs.
- Grow attendance, engagement opportunities, and newsletter distribution to strengthen community connections.
- Expand intergenerational programming and establish a schedule aligned with community needs.
- Broaden volunteer opportunities to support engagement activities and community services.
- Strengthen veteran program offerings and increase participation.
- Support Friends of the Middleton COA in their fundraising initiatives.
- Continue collaboration with Tri-Town COAs to share resources and address regional needs.
- Support the Food Pantry's growth and administrative operations.
- Partner with Danvers IT to ensure the Community Center staff has the technology required to meet departmental demands.



# Fiscal Year 2026 Accomplishments

- Finalized the transition of the Council on Aging into the Intergenerational Community Center, expanding programs to meet community needs.
- Relocated operations from 38 Maple Street to the new Municipal Complex.
- Supported staff, volunteers, and participants throughout the transition.
- Merged with Youth Recreation and started collaborating with the recreation commission.
- Applied for a MassDOT Transportation Program grant to offset the cost of a new van.
- Secured funding to support new programs, vehicle acquisition, and staff salaries.
- Joined the Middleton Social Services Advisory Group to strengthen resident support services.
- Managed staff transitions, including the retirement of the Assistant Director and the onboarding of a new Assistant Director.
- Hired and trained a Program and Volunteer Coordinator.
- Partnered with Youth Recreation for summer programming, pumpkin carving, and holiday events; recruited volunteers to support these initiatives.
- Continued collaboration with Tri-Town COA directors, health nurses, and psychologists to address community needs and share resources.
- Provided one-on-one technology support for seniors through partnerships with Masconomet High School and Middleton School students, supplemented by staff assistance.
- Coordinated with municipal departments to expand job placements through the Senior and Veteran Tax Work-Off Program.
- Expanded the volunteer base to support congregate dining, home meal delivery, front office operations, and program facilitation.
- Supported Flint Public Library volunteer onboarding by conducting CORI checks on behalf of the municipality.
- Expanded outreach initiatives via phone calls, robocalls, written and digital communications, and resource connections for individuals and families in need.
- Distributed educational resources on fraud prevention, financial services, long-term living options, and dementia care.
- Combated isolation by connecting homebound seniors to community resources and activities.
- Strengthened collaboration with town departments, including Schools, Library, Health, Administration, Veteran Services, Public Safety, DPW, Planning, Conservation, Inspectional Services, Assessors, Finance, and Clerks.
- Led regular full-team and leadership team meetings.
- Assisted the Health Department in promoting vaccination clinics and distributing test kits.
- Provided staff training in safety and compliance, including CPR, AED, Narcan, Choke Safe, Serve Safe, sanitation, allergy certification, and securement systems.
- Increased program offerings to reflect the diverse needs and interests of Middleton's senior population.
- Enhanced data collection and reporting through *MySeniorCenter*.
- Expanded intergenerational collaborations across programs and events.
- Continued life coaching, financial, anxiety, and resource support services through the COA Case Manager and Social Worker.





- Partnered with Friends of COA to ensure all programming remains free for seniors and veterans.
- Hosted quarterly dance parties and maintained birthday and holiday correspondence.
- Maintained a strong presence at community events, including the Pumpkin Festival Apple Pie Contest, Food Truck Festival, Friends of COA Dance Party Fundraiser, and Earth Day Festival.
- Expanded veteran programming and increased weekly attendance.
- Supported next steps in the development of the new Municipal Complex.

## Performance Measures

Department: **Council on Aging**  
 Fiscal Year: **2027**

Metrics	FY 24 Actuals	FY 25 Actuals	FY 26 (through December)
*Participation/ event participation (unduplicated individuals)	1,872	1,751	1,364
*Participation/ event participation (duplicated individuals)	21,406	25,057	9,940
Program/event guests not in data base	4,345	3,693	1,541
Senior/Veteran Tax Work-Off Program Participants (unduplicated individuals)	37	33	38
# of Volunteers	N/A	484	252
Volunteer Hours	N/A	3,226	711
Offsite Bus Excursion Participation	83	98	74
Average daily attendance	73	83.71	82.98
Outreach/ services (unit of measurement: point of contact, monthly average)	2,854	3,275	2,636
Scheduled Events/ Programs/ Services Offered	1,763	1,759	1,371

# Veteran's Services

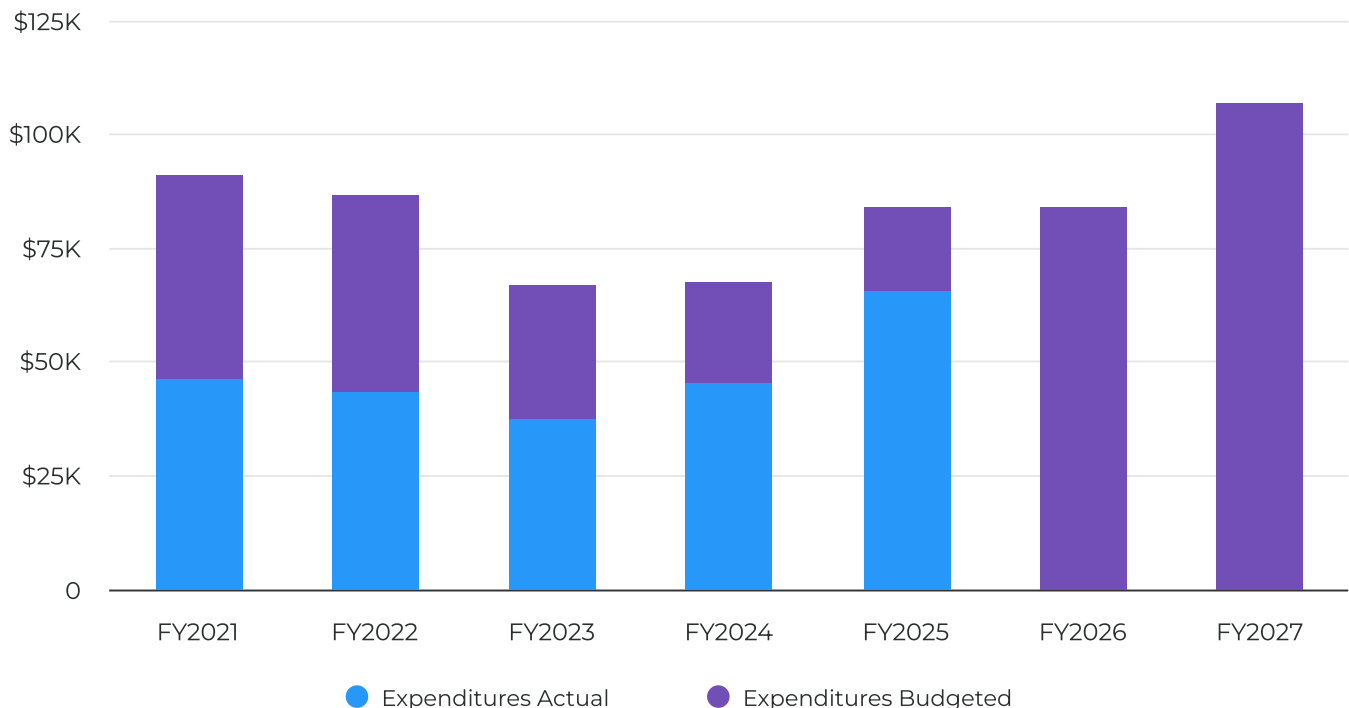
The Veteran's Services Department's primary responsibility is to administer Massachusetts state benefits for eligible veterans and their dependents provided under M.G.L. Chapter 115. Known as "Chapter 115 benefits", this means-tested social safety net ensures every eligible Massachusetts veteran, veteran's dependent, and surviving spouse can maintain a certain standard of living and gain access to medical, educational, employment, and other services earned through honorable military service.

Additional responsibilities at the municipal level include coordination of the town's Memorial Day and Veteran Day activities, maintaining municipal flags, coordinating with local nonprofits, and supporting local veterans and veteran initiatives.

The Veterans' Agent is also an accredited VSO representative with the Department of Veterans' Affairs (VA) and can assist veterans and dependents in obtaining VA service-connected disability compensation, VA healthcare, VA pensions, VA home loans, and VA educational benefits such as the Post 9/11 GI Bill.

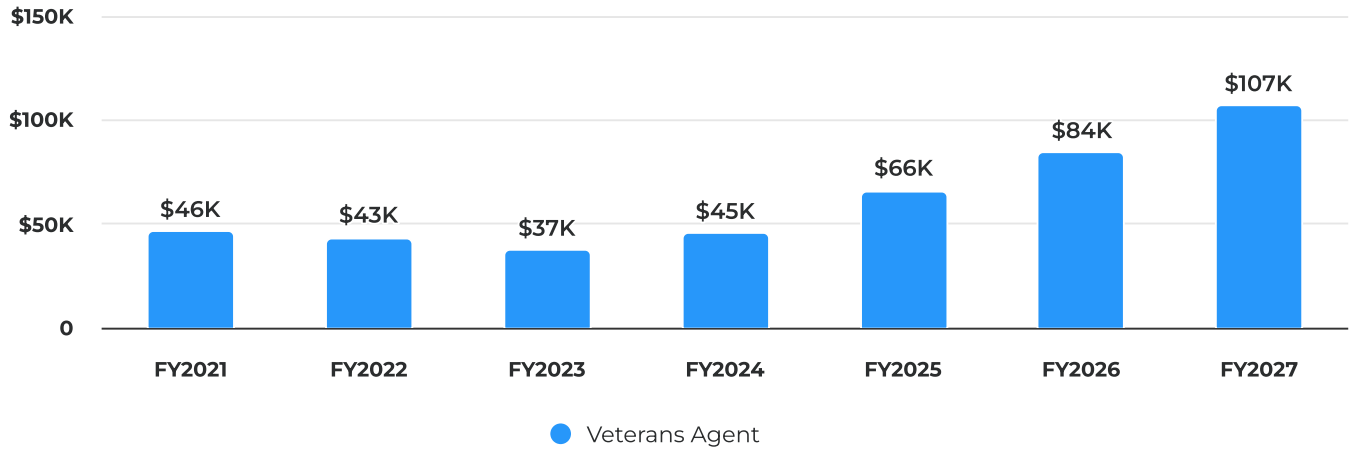
## Expenditure Summary

Historical Expenditures Across Department

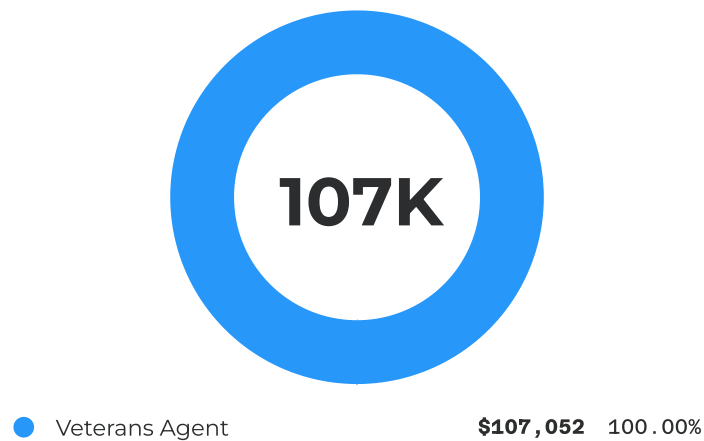


## Expenditures by Department

### Historical Expenditures by Department

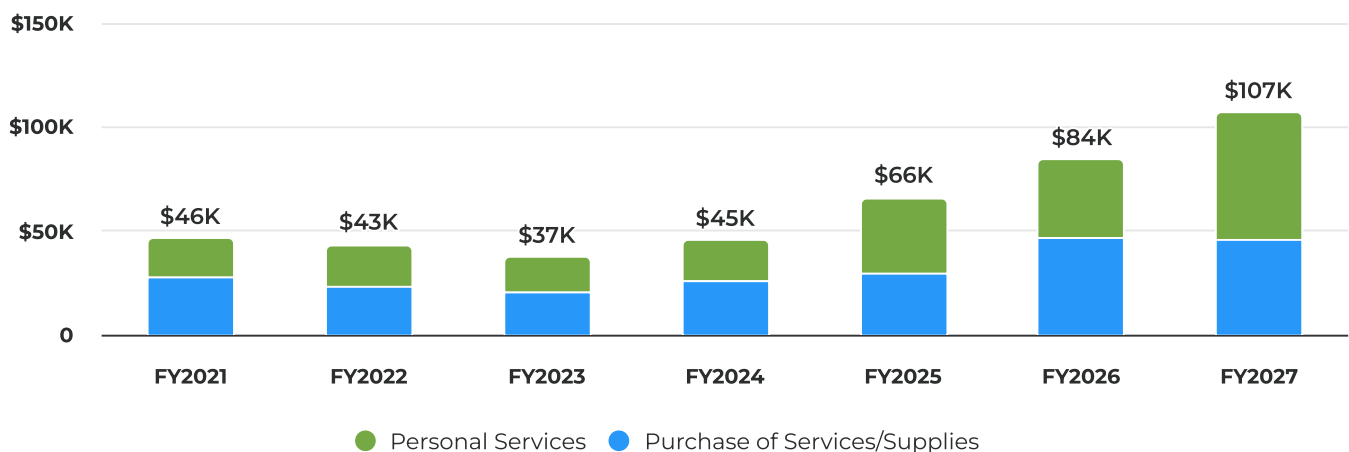


### FY27 Expenditures by Department

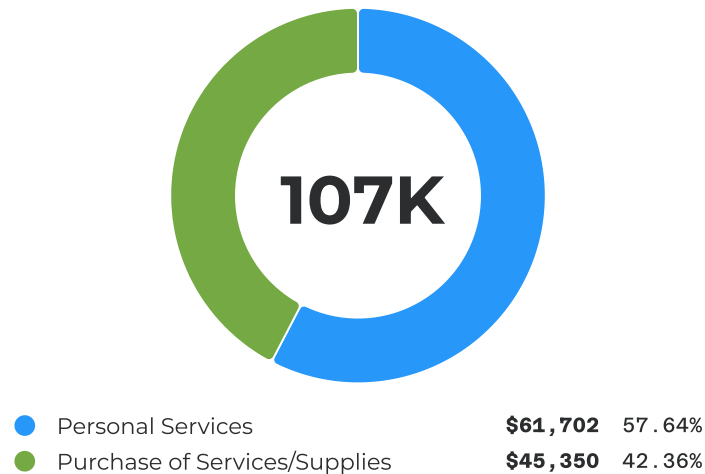


## Expenditures by Expense Type

### Historical Expenditures by Expense Type



## FY27 Expenditures by Expense Type



## Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Balanced Budget	FY 2027 Budgeted	(\$ Change)	(% Change)
<b>Personal Services</b>						
DEPT. HEAD SALARY	\$19,633	\$36,336	\$37,245	\$61,702	\$24,457	65.67%
<b>Total Personal Services</b>	\$19,633	\$36,336	\$37,245	\$61,702	\$24,457	65.67%
<b>Purchase of Services/Supplies</b>						
POSTAGE	-	-	\$300	-	-\$300	-
CENTRAL OFFICE SUPPLIES	\$130	\$87	\$350	\$200	-\$150	-42.86%
TRAVEL	\$880	\$960	\$6,100	\$5,000	-\$1,100	-18.03%
DUES,FEES, AND SUBSCRIPTIONS	-	-	\$150	\$150	-	0.00%
VETERAN'S AID	\$24,799	\$28,406	\$40,000	\$40,000	-	0.00%
<b>Total Purchase of Services/Supplies</b>	\$25,809	\$29,452	\$46,900	\$45,350	-\$1,550	-3.30%
<b>Total Expenditures</b>	<b>\$45,442</b>	<b>\$65,788</b>	<b>\$84,145</b>	<b>\$107,052</b>	<b>\$22,907</b>	<b>27.22%</b>

## Fiscal Year 2027 Goals and Objectives

Catalog, digitize, and archive existing veteran discharge records.

Build a customer relations database to better track veteran interactions and needs.

Establish the new Veteran's Office at the Middleton Municipal Complex.



# Fiscal Year 2026 Accomplishments

Continued administration of Massachusetts' veterans benefits.

Accreditation gained as a VSO Representative for Massachusetts' Executive Office of Veterans Services with the Department of Veterans Affairs

# Flint Public Library

## Flint Public Library

Flint Public Library is centrally located at the intersections of Routes 62 and 114, and is seen by drivers traversing these routes and by pedestrians walking the nearby rail-trails or on scenic Lake Street. Now that the library's renovation and expansion has reached 16+ years of age, it is important to increase the building maintenance line in the library's budget to ensure necessary repairs can be done as systems and equipment age. We want the library to remain the jewel at the heart of Middleton.

### What's Happening at the Flint?

The real question is, what *isn't* happening at the Flint? From flying dogs, to yoga, to carnival nights, the library has it all and continues to boast strong circulation and attendance numbers! In FY2025, the library **circulated 89,776 items to ##### patrons**, setting a new record for the highest circulation year at the Flint! The library continues to offer an array of programs for patrons of all ages, including Chat & Play Café for our youngest patrons and their caregivers, where they can gather, converse, play, and enjoy the welcoming space provided by the library. Among the variety of program offerings, we also host a popular Needle Crafters Club for adults and movie nights for teens. No matter what your age, you will find something fun, engaging, and informative at Flint Public Library!

To meet the needs and interests of Middleton residents, collections of library materials were updated and expanded. Now, the Children's Room provides a collection of Wonderbooks and Vox Books— picture books with built-in MP3 audio devices that "read" the books to young listeners. Also, the Spanish collection and Board Books collection have been expanded and updated for young readers and their families. The Teen Department showcases a newly revamped area for teens, including a sitting area to gather safely. Adult Services boasts an increase in available book club kits and passes that provide discounted or even free admission to local museums and attractions, including the Museum of Science, Peabody Essex Museum, Harvard Museums of Natural History, the Children's Museum of the North Shore, and the Strawberry Banke Museum! As a community hub, the library provides critical services and offerings to patrons through museum/attractions passes, in-person programs for all ages, spaces for meet-ups with friends, internet access, computers, and a welcome and safe space for people to gather as a community.

### Librarians: Welcoming You and Meeting You Where You're At!

The library continues to have a friendly presence at community events, including Middleton's annual Earth Day Festival in April, Chief Will's Day in June, the Pumpkin Festival in October, Veterans Day Ceremony in November, and the Winter Festival in December. Children's Services staff visit the elementary schools to read to the students and share the library and its services with them. Administration and Teen Services successfully partnered with the DYS facility in Middleton to bring the

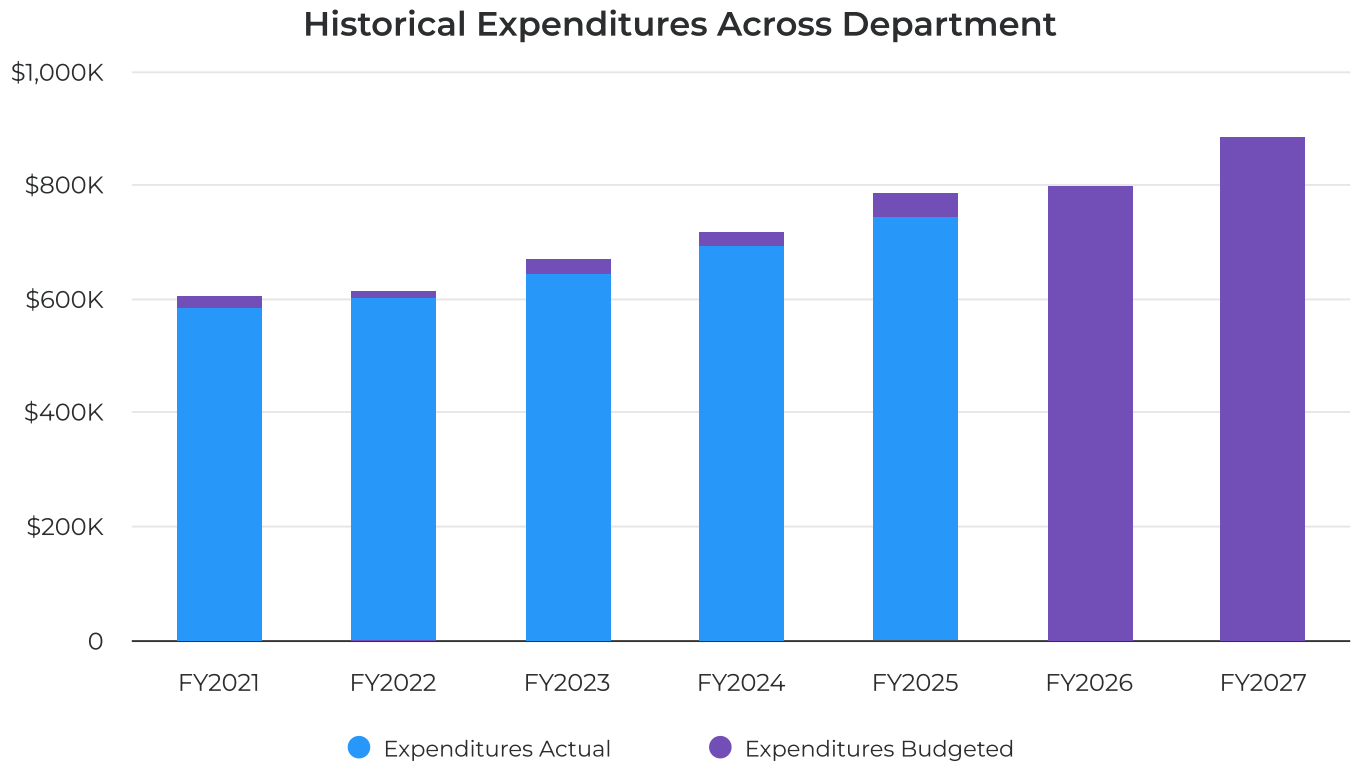
library and love of reading to the students there, and Adult Services has seen an increase in patrons served through delivery to homebound adults!

Middleton residents love their library, as evidenced by strong circulation and attendance numbers. As library services are utilized by more patrons, additional staff is needed to provide coverage while librarians are busy performing outreach, programs, and assisting patrons away from the circulation desk. If additional staff members were added to the team, library services and outreach could continue without the need for administration to step in and cover staffing shortages. Also, library administration would be more available to support staff and lead the library in its mission to enlighten minds, empower lives, and enrich the community of Middleton.

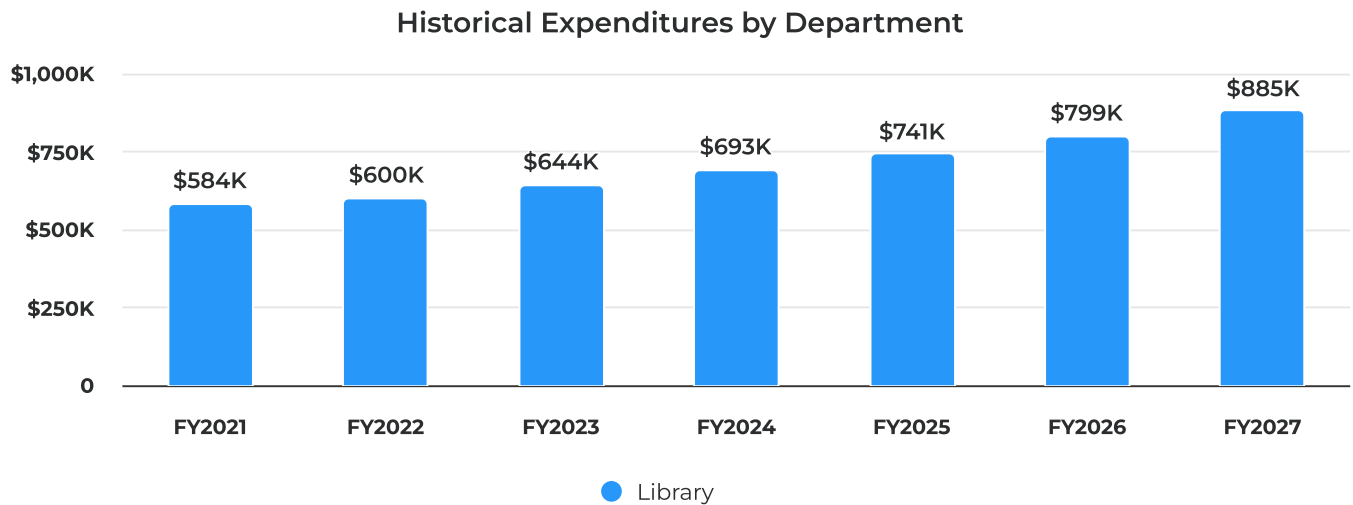
### **Looking Towards the Future of the Flint...**

While the library may not be part of the move to the future municipal complex, we are planning ahead as to what that change will mean for us. Ideally, we would like to install a story walk along a pathway in the green area of the complex to grow the library's mission further into the community of Middleton and to have an impactful presence in the public space. Eventually, the current fire station will become vacant once the Fire Department is relocated to its new building. It will be at that point that the town must determine what to do with the original station. Perhaps it will be turned into parking spaces for library use, or perhaps green space for sitting and reflecting, or perhaps repurposed into an archival space to preserve Middleton's history and artifacts. Whatever the future holds, the library will be an integral part of it, carrying innovative services to the community in FY2026 and beyond.

## Expenditure Summary

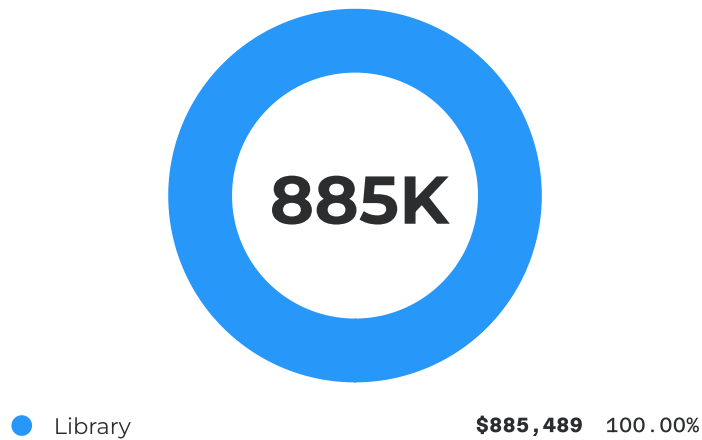


## Expenditures by Department



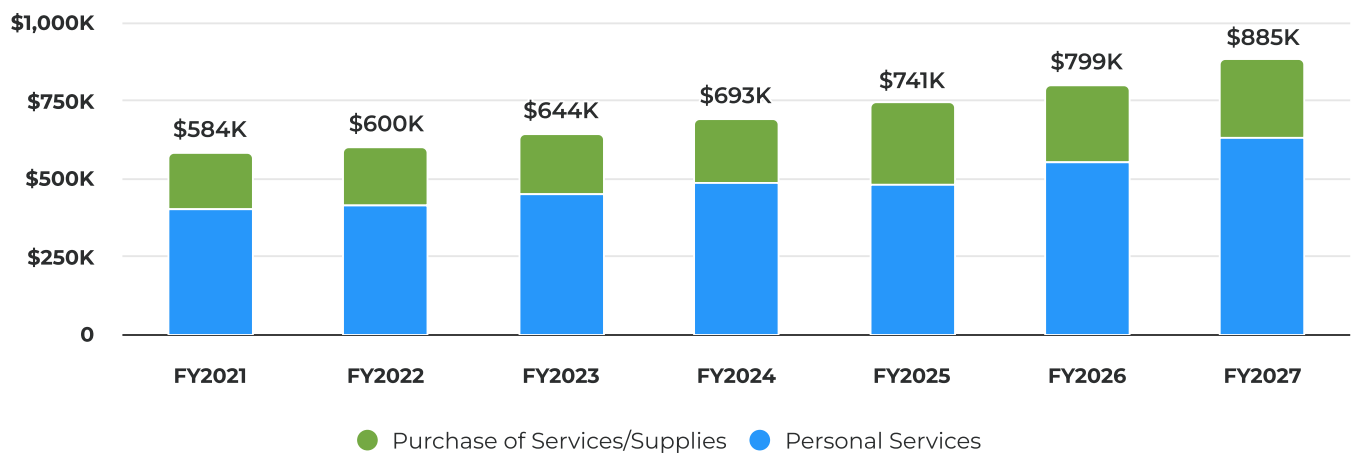


### FY27 Expenditures by Department

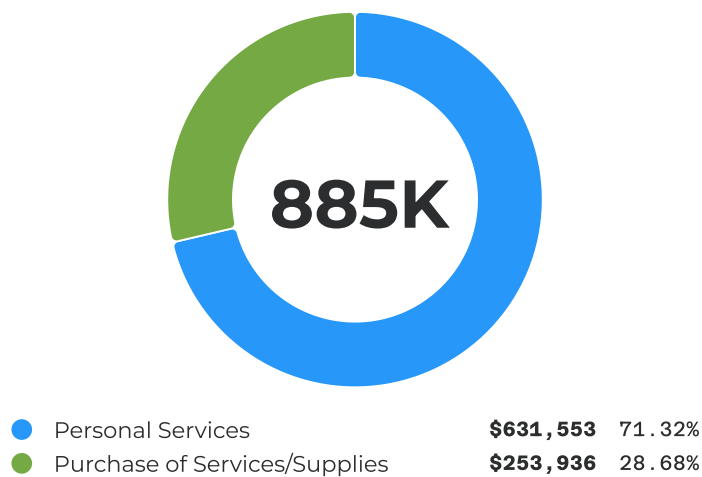


### Expenditures by Expense Type

#### Historical Expenditures by Expense Type



#### FY27 Expenditures by Expense Type



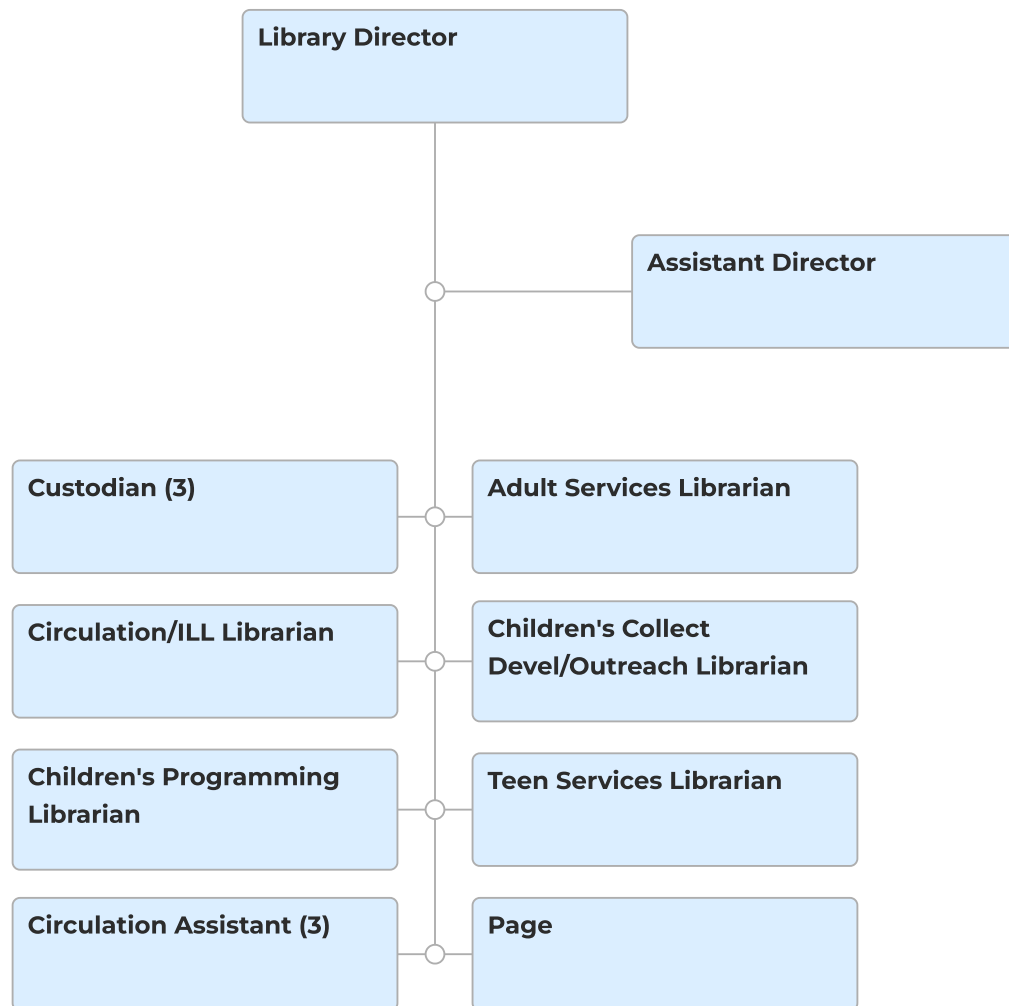
## Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Balanced Budget	FY 2027 Budgeted	(\$ Change)	(% Change)
<b>Personal Services</b>						
SALARIES & WAGES	\$321,425	\$295,290	\$341,237	\$365,657	\$24,420	7.16%
DEPT. HEAD SALARY	\$100,422	\$107,646	\$105,912	\$114,874	\$8,962	8.46%
OVERTIME	-	\$4,773	\$17,306	\$19,396	\$2,090	12.08%
PART TIME	\$60,867	\$72,810	\$88,950	\$131,626	\$42,676	47.98%
<b>Total Personal Services</b>	<b>\$482,713</b>	<b>\$480,520</b>	<b>\$553,405</b>	<b>\$631,553</b>	<b>\$78,148</b>	<b>14.12%</b>
<b>Purchase of Services/Supplies</b>						
ELECTRICITY & WATER	\$20,875	\$20,266	\$22,800	\$22,800	-	0.00%
HEATING FUEL	\$10,742	\$13,982	\$14,200	\$14,200	-	0.00%
EQUIPMENT REPAIR	\$942	\$1,729	\$2,200	\$3,000	\$800	36.36%
TRAINING AND EDUCATION	\$505	\$288	\$1,200	\$1,000	-\$200	-16.67%
MVLC & PROGRAM	\$28,608	\$31,069	\$33,825	\$41,242	\$7,417	21.93%
POSTAGE	\$621	\$446	\$400	\$400	-	0.00%
CONTRACTUAL SERVICES	\$18,313	\$52,550	\$23,244	\$23,244	-	0.00%
OFFICE SUPPLIES	\$3,574	\$5,019	\$5,200	\$5,200	-	0.00%
BUILDING MAINTENANCE & SUPPLIE	\$13,816	\$18,727	\$23,000	\$23,000	-	0.00%
BOOKS & PUBLICATIONS	\$110,702	\$116,266	\$118,000	\$118,000	-	0.00%
MILEAGE	\$996	\$273	\$675	\$675	-	0.00%
DUES & MEMBERSHIPS	\$183	\$322	\$1,175	\$1,175	-	0.00%
<b>Total Purchase of Services/Supplies</b>	<b>\$209,877</b>	<b>\$260,938</b>	<b>\$245,919</b>	<b>\$253,936</b>	<b>\$8,017</b>	<b>3.26%</b>
<b>Total Expenditures</b>	<b>\$692,591</b>	<b>\$741,458</b>	<b>\$799,324</b>	<b>\$885,489</b>	<b>\$86,165</b>	<b>10.78%</b>



# Organizational Chart

## Library Org Chart



## Personnel Summary

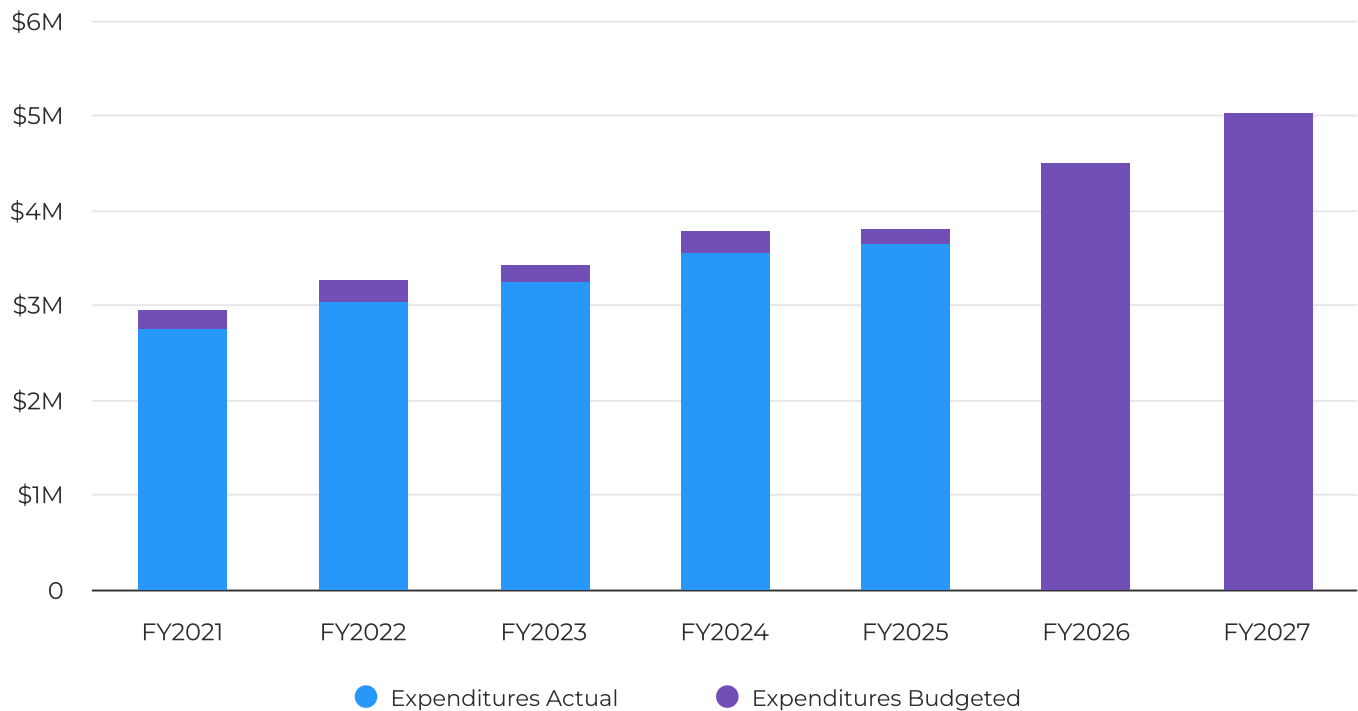
Department	Title	FY 2024	FY 2025	FY 2026	FY 2027	Variance + / (-)
Flint Public Library	Library Director	1.00	1.00	1.00	1.00	0.00
	Assistant Library Director	1.00	1.00	1.00	1.00	0.00
	Head of Circulation/ILL	1.00	0.38	0.38	0.38	0.00
	Adult Services Librarian	1.00	0.85	0.85	0.85	0.00
	Children's Librarian	0.00	0.60	0.60	0.60	0.00
	Program Coordinator	0.00	0.00	0.00	0.00	0.00
	Outreach/Video Tech Librarian	0.00	0.00	0.00	0.00	0.00
	Children's Collection Development Librarian/Outreach	1.00	1.00	1.00	1.00	0.00
	Children's Programing Librarian	1.00	1.00	1.00	1.00	0.00
	Young Adult/Teen Librarian	1.00	1.00	1.00	1.00	0.00
	Substitutes	0.00	0.00	0.00	0.00	0.00
	Circulation Assistants	0.50	0.50	0.50	0.50	0.00
	Pages	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.00</u>
	<b>Total</b>	8.00	7.83	7.83	7.83	0.00

# Town-Wide Operations & Employee Benefits

This section is made up of various Town-Wide operating costs and employee benefits. Employee benefits for all previous years represent the Town's share of the costs only; the school's portion is included within the individual schools' budgets.

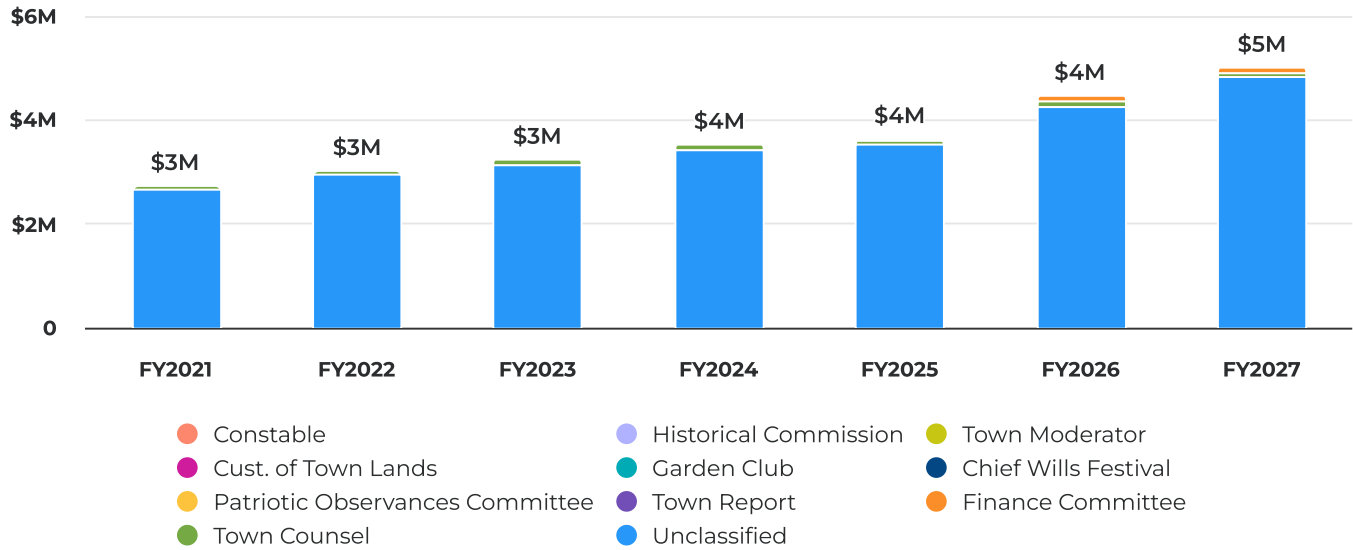
## Expenditure Summary

### Historical Expenditures Across Department

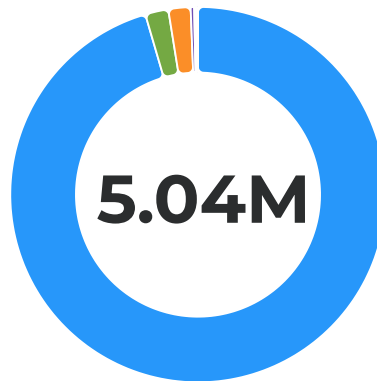


## Expenditures by Department

### Historical Expenditures by Department



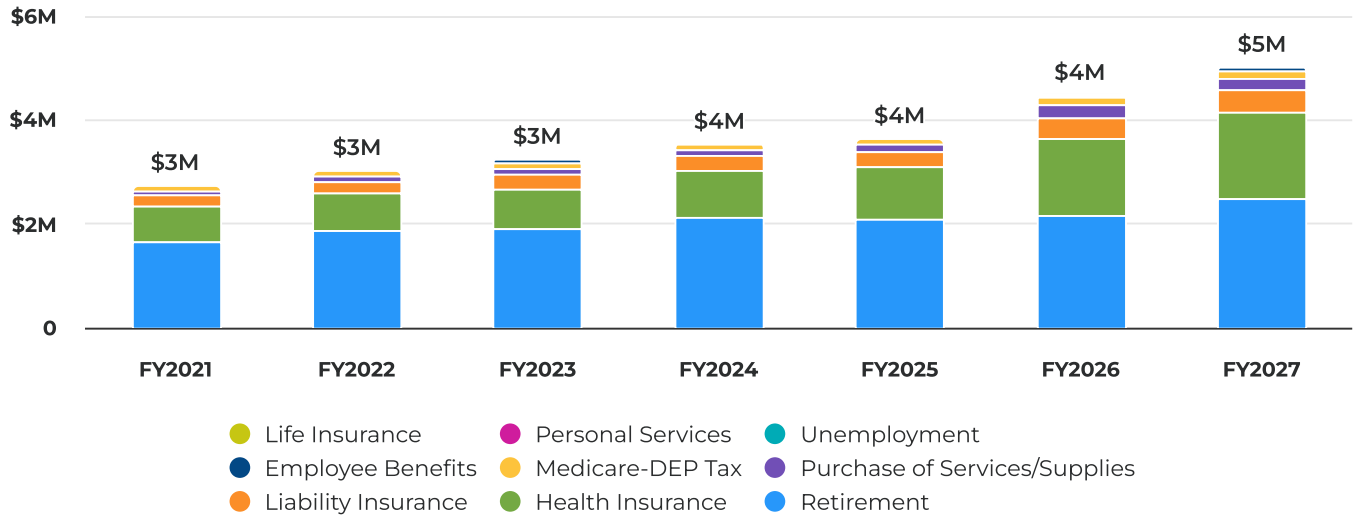
### FY27 Expenditures by Department



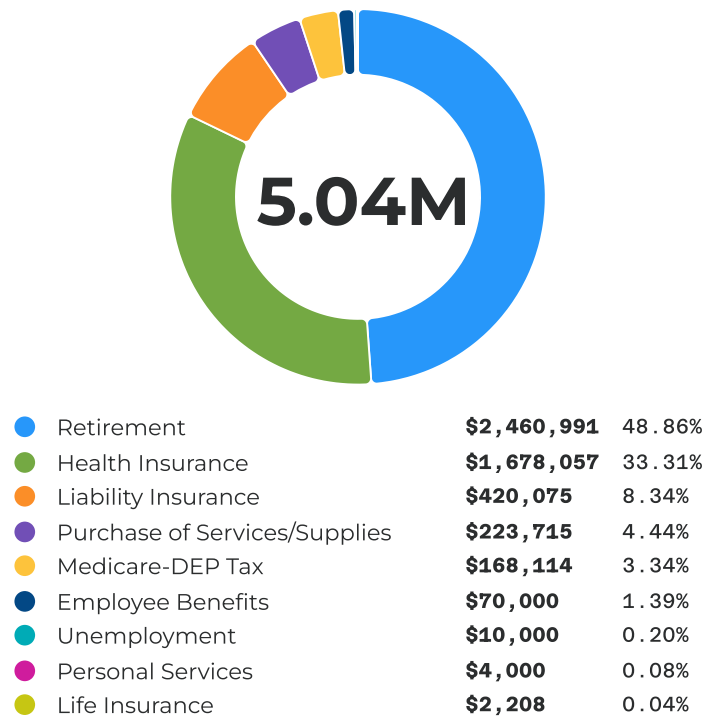
Unclassified	\$4,809,445	95.48%
Finance Committee	\$100,215	1.99%
Town Counsel	\$96,000	1.91%
Town Report	\$15,000	0.30%
Patriotic Observances Committee	\$6,500	0.13%
Garden Club	\$5,000	0.10%
Cust. of Town Lands	\$2,500	0.05%
Town Moderator	\$1,000	0.02%
Historical Commission	\$1,000	0.02%
Constable	\$500	0.01%

## Expenditures by Expense Type

### Historical Expenditures by Expense Type



### FY27 Expenditures by Expense Type



## Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Balanced Budget	FY 2027 Budgeted	(\$ Change)	(% Change)
<b>Personal Services</b>						
<b>Constable</b>						
SALARIES & WAGES	\$200	\$500	\$500	\$500	-	0.00%
<b>Total Constable</b>	\$200	\$500	\$500	\$500	-	0.00%
<b>Town Moderator</b>						



Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Balanced Budget	FY 2027 Budgeted	(\$ Change)	(% Change)
SALARIES & WAGES	\$200	\$500	\$500	\$1,000	\$500	100.00%
<b>Total Town Moderator</b>	\$200	\$500	\$500	\$1,000	\$500	100.00%
<b>Finance Committee</b>						
PART TIME	\$411	-	\$700	-	-\$700	-
<b>Total Finance Committee</b>	\$411	-	\$700	-	-\$700	-
<b>Cust. of Town Lands</b>						
SALARIES & WAGES	\$2,500	\$2,500	\$2,500	\$2,500	-	0.00%
<b>Total Cust. of Town Lands</b>	\$2,500	\$2,500	\$2,500	\$2,500	-	0.00%
<b>Total Personal Services</b>	\$3,311	\$3,500	\$4,200	\$4,000	-\$200	-4.76%
<b>Employee Benefits</b>						
<b>Unclassified</b>						
COMPENSATION RESERVE	\$3,500	\$5,416	\$40,000	\$70,000	\$30,000	75.00%
<b>Total Unclassified</b>	\$3,500	\$5,416	\$40,000	\$70,000	\$30,000	75.00%
<b>Total Employee Benefits</b>	\$3,500	\$5,416	\$40,000	\$70,000	\$30,000	75.00%
<b>Purchase of Services/Supplies</b>						
<b>Garden Club</b>						
GARDEN CLUB BEAUTIFICATION	\$5,348	\$5,669	\$5,000	\$5,000	-	0.00%
<b>Total Garden Club</b>	\$5,348	\$5,669	\$5,000	\$5,000	-	0.00%
<b>Historical Commission</b>						
MAP & DEED BINDING	\$550	-	\$1,000	\$1,000	-	0.00%
<b>Total Historical Commission</b>	\$550	-	\$1,000	\$1,000	-	0.00%
<b>Patriotic Observances Committee</b>						
MEMORIAL DAY	\$5,527	\$3,280	\$6,500	\$6,500	-	0.00%
<b>Total Patriotic Observances Committee</b>	\$5,527	\$3,280	\$6,500	\$6,500	-	0.00%
<b>Chief Wills Festival</b>						
CHIEF WILLS FESTIVAL	\$5,000	\$5,000	\$5,000	-	-\$5,000	-
<b>Total Chief Wills Festival</b>	\$5,000	\$5,000	\$5,000	-	-\$5,000	-
<b>Finance Committee</b>						
DUES,FEES, AND SUBSCRIPTIONS	\$190	\$196	\$200	\$215	\$15	7.50%
RESERVE FUND	-	-	\$100,000	\$100,000	-	0.00%
<b>Total Finance Committee</b>	\$190	\$196	\$100,200	\$100,215	\$15	0.01%
<b>Town Counsel</b>						
CONTRACTUAL SERVICES	\$92,663	\$96,102	\$96,000	\$96,000	-	0.00%
<b>Total Town Counsel</b>	\$92,663	\$96,102	\$96,000	\$96,000	-	0.00%
<b>Town Report</b>						
TOWN REPORT	\$14,247	\$13,741	\$12,500	\$15,000	\$2,500	20.00%
<b>Total Town Report</b>	\$14,247	\$13,741	\$12,500	\$15,000	\$2,500	20.00%
<b>Total Purchase of Services/Supplies</b>	\$123,524	\$123,988	\$226,200	\$223,715	-\$2,485	-1.10%

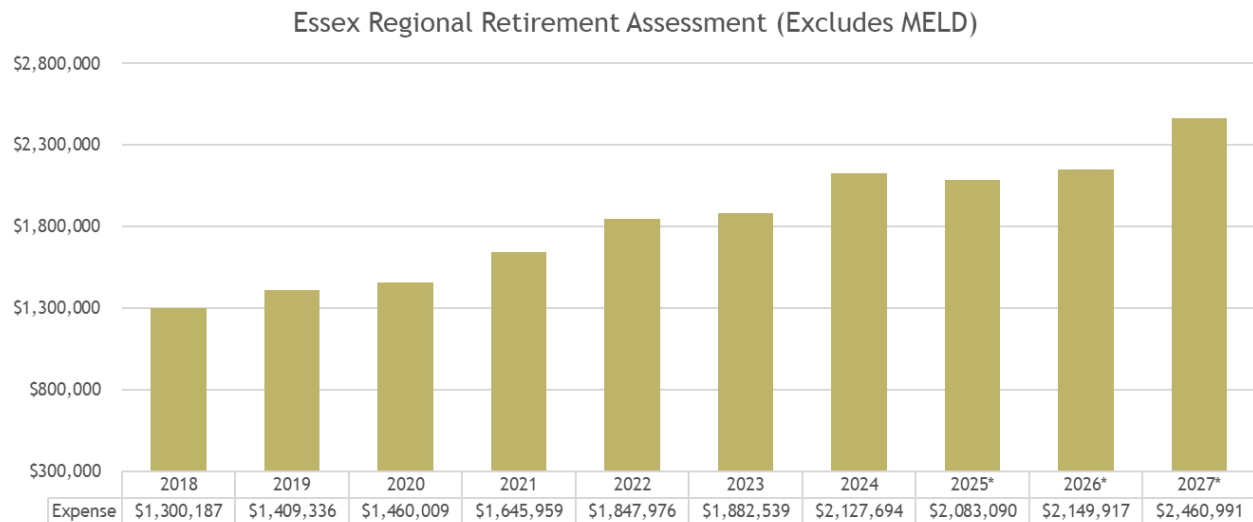
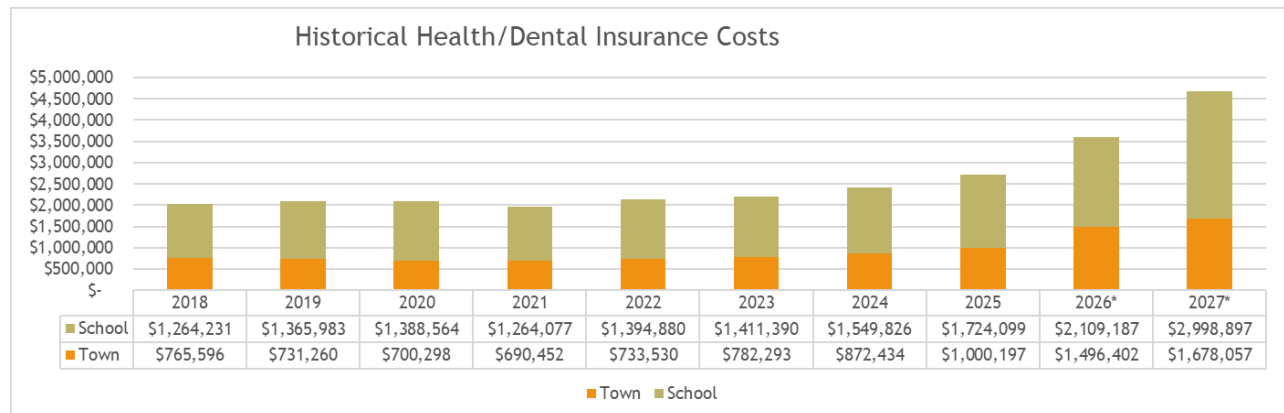




Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Balanced Budget	FY 2027 Budgeted	(\$ Change)	(% Change)
<b>Unemployment</b>						
<b>Unclassified</b>						
PERSONAL SERVICES UNEMPLOYMENT	\$8,417	\$2,937	\$15,000	\$10,000	-\$5,000	-33.33%
<b>Total Unclassified</b>	\$8,417	\$2,937	\$15,000	\$10,000	-\$5,000	-33.33%
<b>Total Unemployment</b>	\$8,417	\$2,937	\$15,000	\$10,000	-\$5,000	-33.33%
<b>Retirement</b>						
<b>Unclassified</b>						
RETIREMENT ASSESSMENT	\$2,127,694	\$2,083,090	\$2,149,917	\$2,460,991	\$311,074	14.47%
<b>Total Unclassified</b>	\$2,127,694	\$2,083,090	\$2,149,917	\$2,460,991	\$311,074	14.47%
<b>Total Retirement</b>	\$2,127,694	\$2,083,090	\$2,149,917	\$2,460,991	\$311,074	14.47%
<b>Liability Insurance</b>						
<b>Unclassified</b>						
INSURANCE	\$296,299	\$302,007	\$393,200	\$420,075	\$26,875	6.83%
<b>Total Unclassified</b>	\$296,299	\$302,007	\$393,200	\$420,075	\$26,875	6.83%
<b>Total Liability Insurance</b>	\$296,299	\$302,007	\$393,200	\$420,075	\$26,875	6.83%
<b>Health Insurance</b>						
<b>Unclassified</b>						
BC/BS	\$872,434	\$1,001,558	\$1,496,402	\$1,678,057	\$181,655	12.14%
<b>Total Unclassified</b>	\$872,434	\$1,001,558	\$1,496,402	\$1,678,057	\$181,655	12.14%
<b>Total Health Insurance</b>	\$872,434	\$1,001,558	\$1,496,402	\$1,678,057	\$181,655	12.14%
<b>Life Insurance</b>						
<b>Unclassified</b>						
GROUP HEALTH INS.	\$2,271	\$1,847	\$2,450	\$2,208	-\$242	-9.88%
<b>Total Unclassified</b>	\$2,271	\$1,847	\$2,450	\$2,208	-\$242	-9.88%
<b>Total Life Insurance</b>	\$2,271	\$1,847	\$2,450	\$2,208	-\$242	-9.88%
<b>Medicare-DEP Tax</b>						
<b>Unclassified</b>						
MEDICARE	\$109,716	\$116,788	\$161,804	\$168,114	\$6,310	3.90%
<b>Total Unclassified</b>	\$109,716	\$116,788	\$161,804	\$168,114	\$6,310	3.90%
<b>Total Medicare-DEP Tax</b>	\$109,716	\$116,788	\$161,804	\$168,114	\$6,310	3.90%
<b>Total Expenditures</b>	<b>\$3,547,166</b>	<b>\$3,641,131</b>	<b>\$4,489,173</b>	<b>\$5,037,160</b>	<b>\$547,987</b>	<b>12.21%</b>



# Historical Health Insurance and Retirement Assessments



# Debt Overview Summary

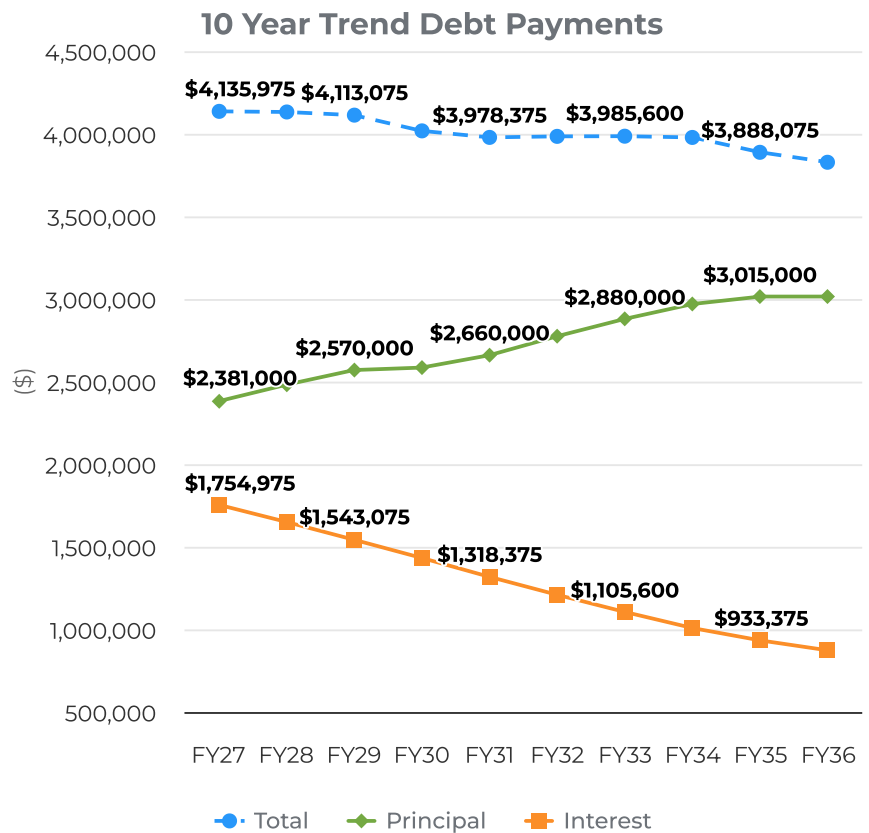
The majority of the debt the Town has outstanding is considered General Obligation, meaning that the responsibility to pay rests with the Town, whether it be water, school, road work, buildings or others. Town Debt is classified into three areas, with the first being General Debt, which includes but is not limited to land purchases, building construction, equipment purchases and renovations. The second classification is School Debt, which is debt which was raised for school construction work and renovations. The final category is Water Enterprise fund debt which was raised for and includes but is not limited to, water main replacement.

The Town issues debt pursuant to votes of Town Meeting to begin construction projects, purchase equipment or to purchase real property. Town Meeting authorizes the maximum amount of debt and then the Town Treasurer works with the Town Administrator and the Finance Director/Town Accountant to consult with the Financial Advisors on the amount of debt that should be issued.

The municipal debt that the Town currently has outstanding is financed through General Fund or Water Enterprise revenue. The following pages illustrate the date of issue, purpose and amount, current year principal and interest to be paid, as well as the 10-year debt trajectory.

The Town of Middleton has been rated AA+ by S&P Global Ratings and Aa1 by Moody's Investors Service.

The chart to the right shows a ten-year trend in principal and interest payments as well as overall debt payments the Town is obligated to pay with current debt issuances. Projected future debt payments on new borrowings are not included in this table.



## Fiscal Year 2027 Debt Summary

	Original Amount	Issue Date	Maturity Dates	Beg. Bal.	New Debt	Principal Payments	Retirements	End. Bal.	Interest Paid	Total Payments
<b>GENERAL LONG TERM DEBT</b>										
MWPAT Title V T5-97-1049-1A	20,000	12/18/2007	7/15/2027	3,000	-	(1,000)	-	2,000	-	1,000
School Construction	14,000,000	8/17/2012	8/15/2032	6,680,000	-	(750,000)	-	5,930,000	187,275	937,275
Land Acquisition - Natsue Way	450,000	3/16/2017	3/15/2030	175,000	-	(35,000)	-	140,000	5,250	40,250
Fuller Meadow Roof Repair	862,000	3/16/2017	3/15/2030	325,000	-	(65,000)	-	260,000	9,750	74,750
Library - Refunding	1,220,000	10/1/2020	10/1/2026	415,000	-	(210,000)	-	205,000	15,500	225,500
DPW Equipment	280,000	10/1/2020	10/1/2025	50,000	-	(50,000)	-	-	1,250	51,250
Municipal Complex	58,307,000	12/15/2021	12/15/2051	56,820,000	-	(890,000)	-	55,930,000	1,527,238	2,417,238
Land Acquisition - 105 S Main	3,086,400	12/15/2021	12/15/2048	2,920,000	-	(80,000)	-	2,840,000	81,769	161,769
Master Plan Development Phase I &	239,550	12/15/2021	12/15/2046	105,000	-	(5,000)	-	100,000	3,194	8,194
DPW Roll-Off Truck	172,100	12/15/2021	12/15/2028	95,000	-	(25,000)	-	70,000	4,125	29,125
Fire Pumper Engine I	609,950	12/15/2021	12/15/2028	340,000	-	(85,000)	-	255,000	14,875	99,875
<b>TOTAL GENERAL LONG TERM</b>				<b>67,928,000</b>	<b>-</b>	<b>(2,196,000)</b>	<b>-</b>	<b>65,732,000</b>	<b>1,850,225</b>	<b>4,046,225</b>



# Debt Service Payments through Maturity

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
Principal	\$ 2,381,000	\$ 2,481,000	\$ 2,570,000	\$ 2,585,000	\$ 2,660,000	\$ 2,775,000	\$ 2,880,000	\$ 2,970,000
Interest	1,754,975	1,651,175	1,543,075	1,432,850	1,318,375	1,209,575	1,105,600	1,008,075
<b>Total</b>	<b>\$ 4,135,975</b>	<b>\$ 4,132,175</b>	<b>\$ 4,113,075</b>	<b>\$ 4,017,850</b>	<b>\$ 3,978,375</b>	<b>\$ 3,984,575</b>	<b>\$ 3,985,600</b>	<b>\$ 3,978,075</b>

	FY 2035	FY 2036	FY 2037	FY 2038	FY 2039	FY 2040	FY 2041	FY 2042
Principal	\$ 3,015,000	\$ 3,015,000	\$ 3,015,000	\$ 3,020,000	\$ 3,020,000	\$ 3,020,000	\$ 2,925,000	\$ 2,930,000
Interest	933,375	873,075	812,775	752,425	692,025	632,575	574,025	516,781
<b>Total</b>	<b>\$ 3,948,375</b>	<b>\$ 3,888,075</b>	<b>\$ 3,827,775</b>	<b>\$ 3,772,425</b>	<b>\$ 3,712,025</b>	<b>\$ 3,652,575</b>	<b>\$ 3,499,025</b>	<b>\$ 3,446,781</b>

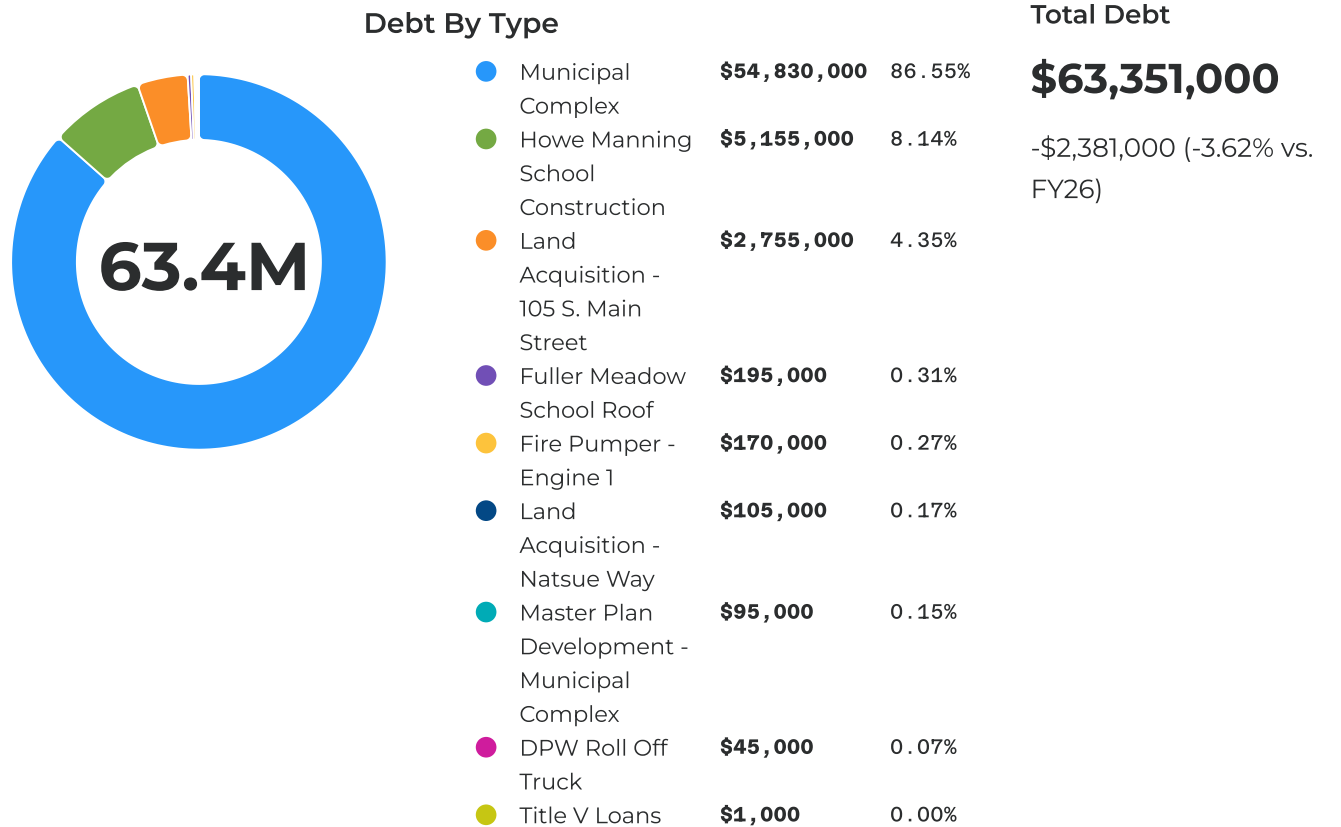
	FY 2043	FY 2044	FY 2045	FY 2046	FY 2047	FY 2048	FY 2049	FY 2050
Principal	\$ 2,630,000	\$ 2,635,000	\$ 2,135,000	\$ 2,140,000	\$ 2,145,000	\$ 2,140,000	\$ 2,145,000	\$ 1,990,000
Interest	460,841	407,491	356,725	305,841	254,956	204,072	153,069	103,906
<b>Total</b>	<b>\$ 3,090,841</b>	<b>\$ 3,042,491</b>	<b>\$ 2,491,725</b>	<b>\$ 2,445,841</b>	<b>\$ 2,399,956</b>	<b>\$ 2,344,072</b>	<b>\$ 2,298,069</b>	<b>\$ 2,093,906</b>

	FY 2051	FY 2052
Principal	\$ 1,990,000	\$ 1,390,000
Interest	56,644	16,506
<b>Total</b>	<b>\$ 2,046,644</b>	<b>\$ 1,406,506</b>



# Debt By Type

This page shows the principal balances outstanding of all Town and Local School debt service.

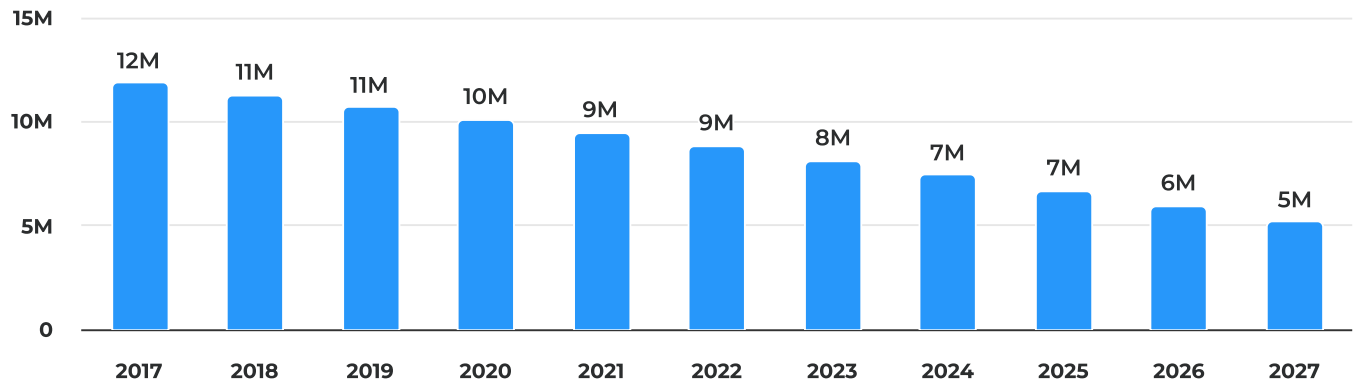


Fund Name	FY2025 Outstanding Balance	FY2026 Outstanding Balance	FY2027 Outstanding Balance	\$ Change	% Change
Howe Manning School Construction	\$6,680,000.00	\$5,930,000.00	\$5,155,000.00	-\$775,000.00	-13.07%
Title V Loans	\$3,000.00	\$2,000.00	\$1,000.00	-\$1,000.00	-50.00%
Fuller Meadow School Roof	\$325,000.00	\$260,000.00	\$195,000.00	-\$65,000.00	-25.00%
Land Acquisition - Natsue Way	\$175,000.00	\$140,000.00	\$105,000.00	-\$35,000.00	-25.00%
DPW Equipment	\$50,000.00	\$0.00	\$0.00	\$0.00	0.00%
Library - Refunded Bonds	\$415,000.00	\$205,000.00	\$0.00	-\$205,000.00	-100.00%
Municipal Complex	\$56,820,000.00	\$55,930,000.00	\$54,830,000.00	-\$1,100,000.00	-1.97%
Land Acquisition - 105 S. Main Street	\$2,920,000.00	\$2,840,000.00	\$2,755,000.00	-\$85,000.00	-2.99%
Master Plan Development - Municipal Complex	\$105,000.00	\$100,000.00	\$95,000.00	-\$5,000.00	-5.00%
DPW Roll Off Truck	\$95,000.00	\$70,000.00	\$45,000.00	-\$25,000.00	-35.71%



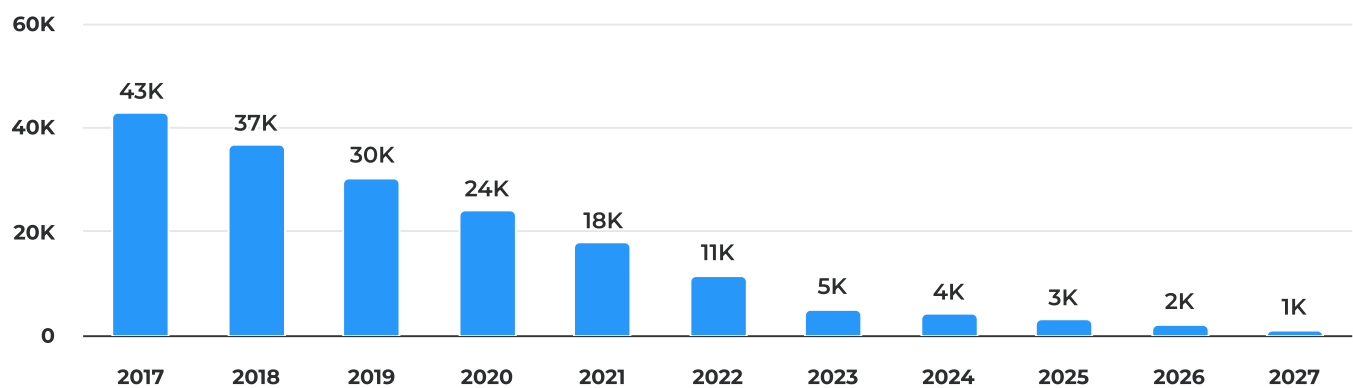
Fund Name	FY2025 Outstanding Balance	FY2026 Outstanding Balance	FY2027 Outstanding Balance	\$ Change	% Change
Fire Pumper - Engine 1	\$340,000.00	\$255,000.00	\$170,000.00	-\$85,000.00	-33.33%
<b>Total Debt</b>	<b>\$67,928,000.00</b>	<b>\$65,732,000.00</b>	<b>\$63,351,000.00</b>	<b>-\$2,381,000.00</b>	<b>-3.62%</b>

## Howe Manning School Construction



Fund Name	FY2026 Outstanding Balance	FY2027 Outstanding Balance	% Change	\$ Change
Howe Manning School Construction	\$5,930,000.00	\$5,155,000.00	-13.07%	-\$775,000.00
<b>Total Debt</b>	<b>\$5,930,000.00</b>	<b>\$5,155,000.00</b>	<b>-13.07%</b>	<b>-\$775,000.00</b>

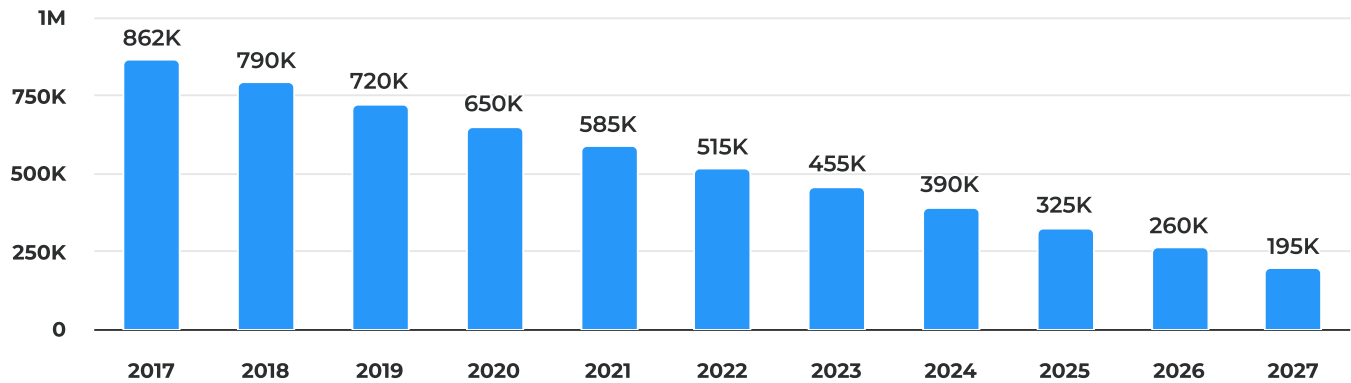
## Title V Loans



Fund Name	FY2026 Outstanding Balance	FY2027 Outstanding Balance	% Change	\$ Change
Title V Loans	\$2,000.00	\$1,000.00	-50.00%	-\$1,000.00
<b>Total Debt</b>	<b>\$2,000.00</b>	<b>\$1,000.00</b>	<b>-50.00%</b>	<b>-\$1,000.00</b>

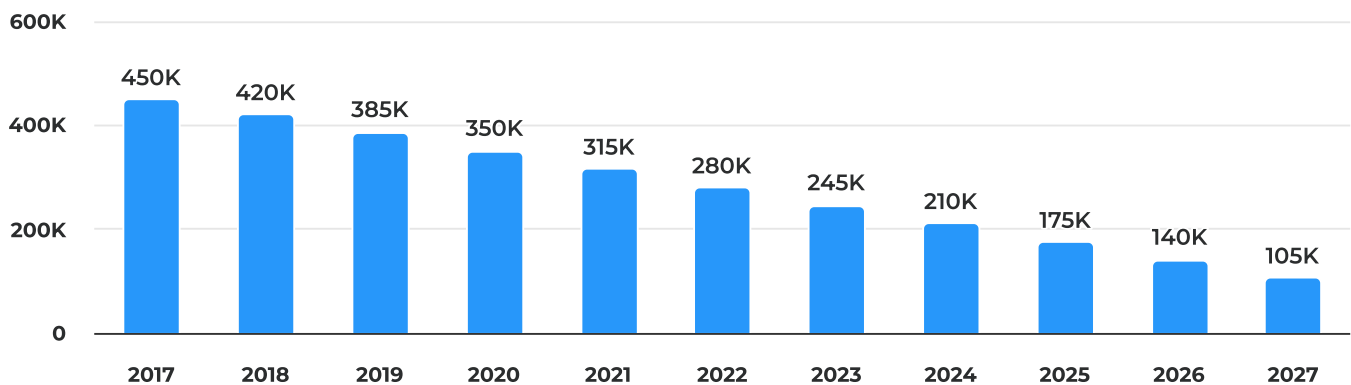


## Fuller Meadow School Roof



Fund Name	FY2026 Outstanding Balance	FY2027 Outstanding Balance	% Change	\$ Change
Fuller Meadow School Roof	\$260,000.00	\$195,000.00	-25.00%	-\$65,000.00
<b>Total Debt</b>	<b>\$260,000.00</b>	<b>\$195,000.00</b>	<b>-25.00%</b>	<b>-\$65,000.00</b>

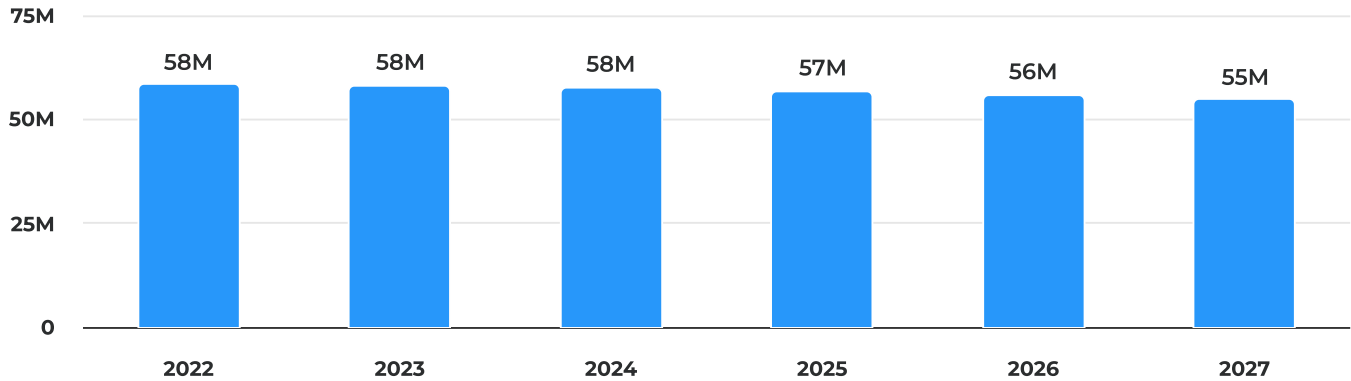
## Land Acquisition - Natsue Way



Fund Name	FY2026 Outstanding Balance	FY2027 Outstanding Balance	% Change	\$ Change
Land Acquisition - Natsue Way	\$140,000.00	\$105,000.00	-25.00%	-\$35,000.00
<b>Total Debt</b>	<b>\$140,000.00</b>	<b>\$105,000.00</b>	<b>-25.00%</b>	<b>-\$35,000.00</b>

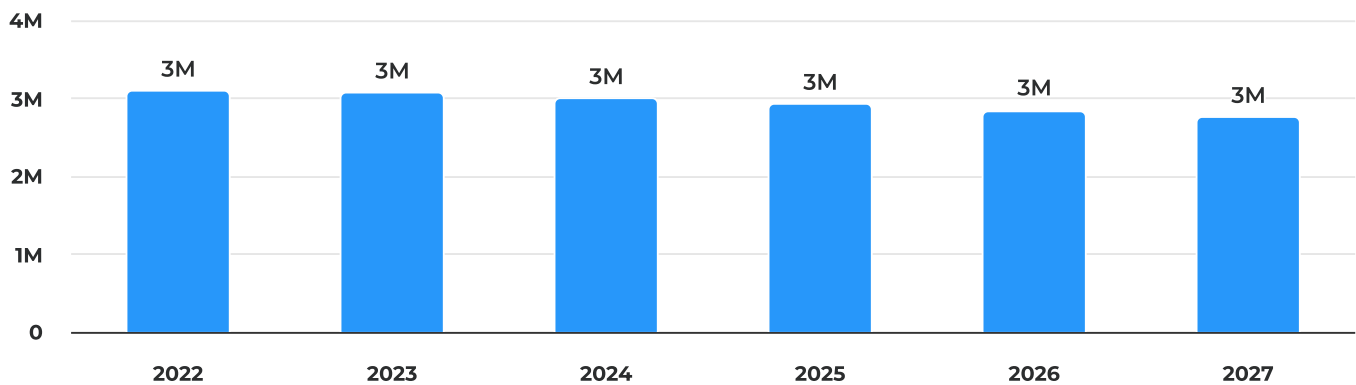


## Municipal Complex



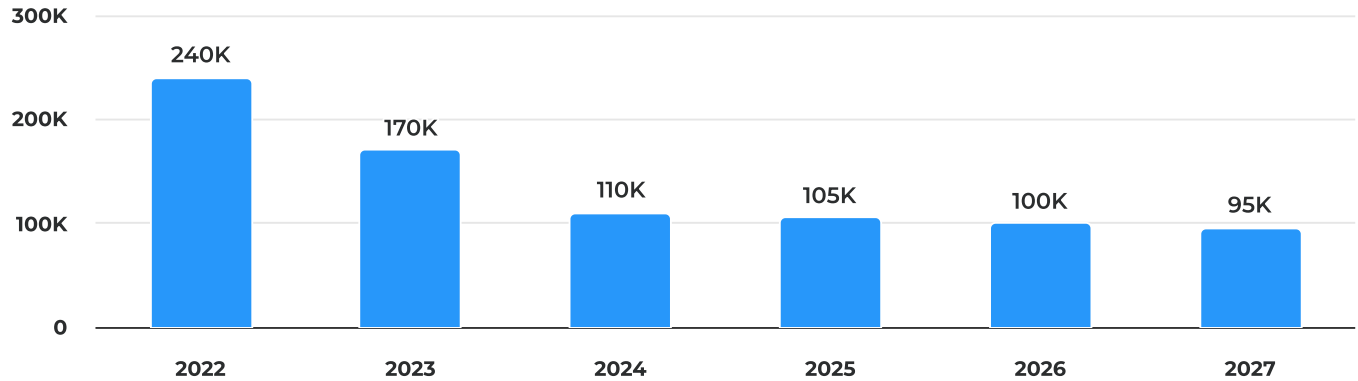
Fund Name	FY2026 Outstanding Balance	FY2027 Outstanding Balance	% Change	\$ Change
Municipal Complex	\$55,930,000.00	\$54,830,000.00	-1.97%	-\$1,100,000.00
<b>Total Debt</b>	<b>\$55,930,000.00</b>	<b>\$54,830,000.00</b>	<b>-1.97%</b>	<b>-\$1,100,000.00</b>

## Land Acquisition - 105 S. Main Street



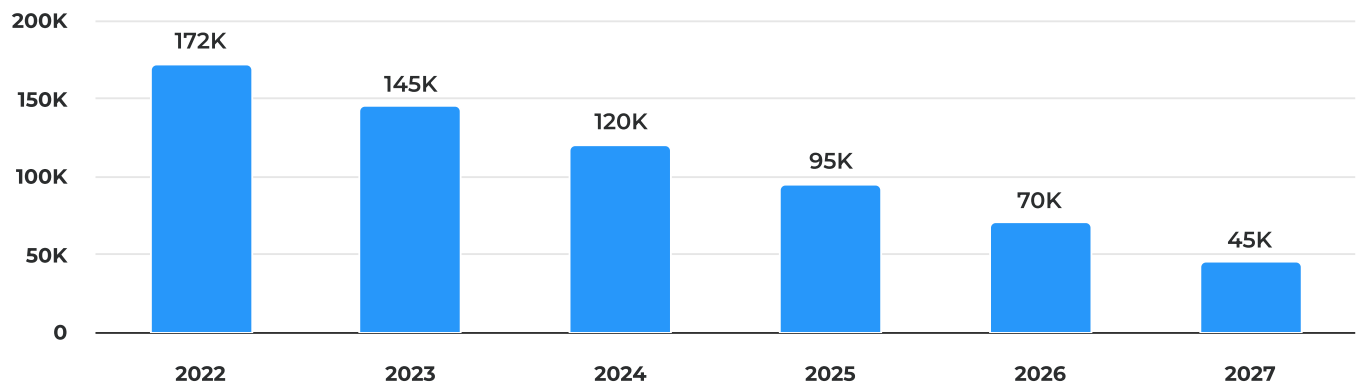
Fund Name	FY2026 Outstanding Balance	FY2027 Outstanding Balance	% Change	\$ Change
Land Acquisition - 105 S. Main Street	\$2,840,000.00	\$2,755,000.00	-2.99%	-\$85,000.00
<b>Total Debt</b>	<b>\$2,840,000.00</b>	<b>\$2,755,000.00</b>	<b>-2.99%</b>	<b>-\$85,000.00</b>

## Master Plan Development - Municipal Complex



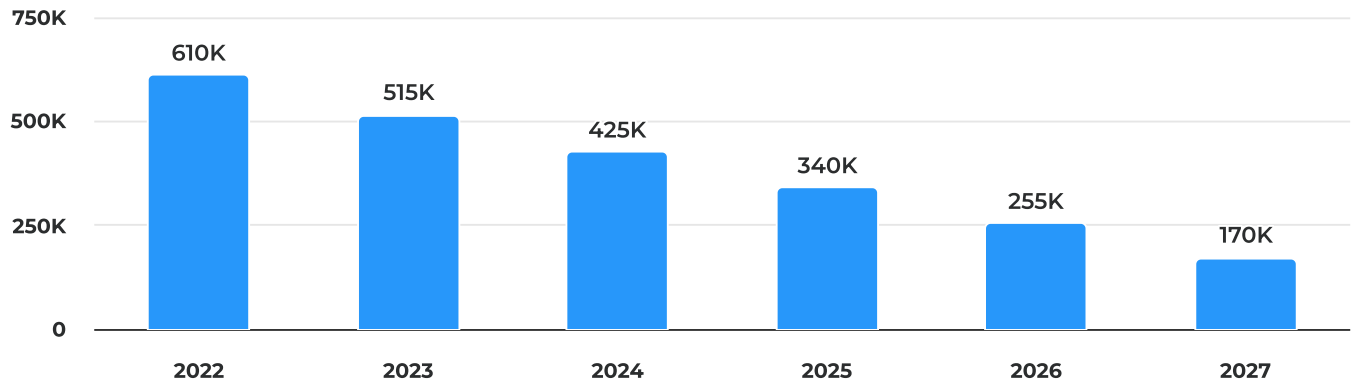
Fund Name	FY2026 Outstanding Balance	FY2027 Outstanding Balance	% Change	\$ Change
Master Plan Development - Municipal Complex	\$100,000.00	\$95,000.00	-5.00%	-\$5,000.00
<b>Total Debt</b>	<b>\$100,000.00</b>	<b>\$95,000.00</b>	<b>-5.00%</b>	<b>-\$5,000.00</b>

## DPW Roll Off Truck



Fund Name	FY2026 Outstanding Balance	FY2027 Outstanding Balance	% Change	\$ Change
DPW Roll Off Truck	\$70,000.00	\$45,000.00	-35.71%	-\$25,000.00
<b>Total Debt</b>	<b>\$70,000.00</b>	<b>\$45,000.00</b>	<b>-35.71%</b>	<b>-\$25,000.00</b>

## Fire Pumper - Engine 1



Fund Name	FY2026 Outstanding Balance	FY2027 Outstanding Balance	% Change	\$ Change
Fire Pumper - Engine 1	\$255,000.00	\$170,000.00	-33.33%	-\$85,000.00
<b>Total Debt</b>	<b>\$255,000.00</b>	<b>\$170,000.00</b>	<b>-33.33%</b>	<b>-\$85,000.00</b>



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# Glossary

**Abatement:** A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

**Accounting System:** The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

**Accrued Interest:** The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

**ACFR:** Annual Comprehensive Financial Report - A detailed report of an organization's financial activities and performance over the fiscal year.

**Amortization:** The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

**Appropriation:** A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

**Arbitrage:** As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

**Assessed Valuation:** A value assigned to real estate or other property by a government as the basis for levying taxes.

**Assets:** Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

**Audit:** An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

**Audit Report:** Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

**Available Funds:** Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

**Balance Sheet:** A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

**Betterments (Special Assessments):** Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's

apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

**Bond:** A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

**Bond and Interest Record:** (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

**Bonds Authorized and Unissued:** Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

**Bond Issue:** Generally, the sale of a certain number of bonds at one time by a governmental unit.

**Bond Rating (Municipal):** A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

**Budget:** A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

**Capital Assets:** All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

**Capital Budget:** An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

**Cash:** Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

**Cash Flow:** The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

**Cash Management:** The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

**Certificate of Deposit (CD):** A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

**Classification of Real Property:** Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to



determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

**Collective Bargaining:** The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and working conditions.

**Compliance:** Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

**Consumer Price Index:** The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

**Cost-Benefit Analysis:** A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

**Debt Burden:** The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

**Debt Service:** The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

**Encumbrance:** A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

**Enterprise Funds:** An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery — direct, indirect, and capital costs — are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

**Equalized Valuations (EQVs):** The determination of the full and fair cash value of all property in the community that is subject to local taxation.

**Equity:** The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

**Estimated Receipts:** A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

**Exemptions:** A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

**Expenditure:** An outlay of money made by municipalities to provide the programs and services within their approved budget.



**Fiduciary Funds:** Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

**Financial Statements:** Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.

**Fiscal Year:** The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year.

**Fixed Assets:** Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

**Fixed Costs:** Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

**Float:** The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

**Full Faith and Credit:** A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

**Fund:** An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

**Fund Accounting:** Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

**GAAP:** Generally Accepted Accounting Principles - Standard accounting principles, standards, and procedures that companies use to compile their financial statements.

**GASB 34:** A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

**GASB 45:** This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

**General Fund:** The fund used to account for most financial resources and activities governed by the normal appropriation process.

**General Obligation Bonds:** Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

**Governing Body:** A board, committee, commission, or other executive or policymaking body of a municipality or school district.





**Indirect Cost:** Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

**Internal Controls:** Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

**Interest:** Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

**Interest Rate:** The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

**Investments:** Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

**Liabilities:** Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

**Line Item Budget:** A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

**Local Aid:** Revenue allocated by the state or counties to municipalities and school districts.

**Maturity Date:** The date that the principal of a bond becomes due and payable in full.

**Municipal(s):** (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

**Net Income:** The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

**Note:** A short-term loan, typically with a maturity date of a year or less.

**Objects of Expenditures:** A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

**Official Statement:** A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

**Operating Budget:** A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

**Overlapping Debt:** A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

**Performance Budget:** A budget that stresses output both in terms of economy and efficiency.

**Principal:** The face amount of a bond, exclusive of accrued interest.

**Program:** A combination of activities to accomplish an end.



**Program Budget:** A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

**Proprietary Funds:** Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

**Purchased Services:** The cost of services that are provided by a vendor.

**Refunding of Debt:** Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

**Reserve Fund:** An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

**Revaluation:** The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

**Revenues:** Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.

**Revenue Anticipation Note (RAN):** A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

**Revenue Bond:** A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

**Revolving Fund:** Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

**Sale of Real Estate Fund:** A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

**Stabilization Fund:** A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

**Surplus Revenue:** The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

**Tax Rate:** The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

**Tax Title Foreclosure:** The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

**Trust Fund:** In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

**Uncollected Funds:** Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be



loaned or used as part of the bank's reserves and they are not available for disbursement.)

**Undesignated Fund Balance:** Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

**Unreserved Fund Balance (Surplus Revenue Account):** The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

**Valuation (100 Percent):** The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.



## Financial Management Policies

### Introduction

The following financial principles set forth the broad framework for overall fiscal planning and management of the Town of Middleton. In addition, these principles address both current activities and long-term planning. The principles are intended to be advisory in nature and serve as a point of reference for all policy-makers, administrators and advisors. It is fully understood that Town Meeting retains the full right to appropriate funds and incur debt at levels it deems appropriate, subject of course to statutory limits such as Proposition 2 ½. These policies supersede all previously adopted policies unless stated otherwise.

The principles outlined in this policy are designed to ensure the Town's sound financial condition now and in the future. Sound Financial Condition may be defined as:

- *Cash Solvency*: the ability to pay bills in a timely fashion
- *Budgetary Solvency*: the ability to annually balance the budget
- *Long Term Solvency*: the ability to pay future costs
- *Service Level Solvency*: the ability to provide needed and desired services

It is equally important that the Town maintain flexibility in its finances to ensure that the Town is in a position to react and respond to changes in the economy and new service challenges.

These Financial Management Policies will be periodically reviewed, revised, and readopted. At the very least, this shall occur every three years.

### Policy Statements

1. **Budget Message**: The Town Administrator shall annually prepare a balanced budget and comprehensive Budget Message as required by state law and the Middleton Town Charter. The Budget Message shall include a detailed examination of trends in tax levy, new growth, local receipts, local aid, and available funds. The Town Charter further requires the preparation of a comprehensive five-year Capital Plan.
2. **Structurally Balanced Budget**: The Town will strive to fund recurring expenses with recurring revenues, thereby avoiding structural deficits. New operating costs associated with capital projects should be funded through the operating budget, but reflected in the capital improvement plan.
3. **Revenues**: Municipal operations are funded from four primary revenue sources: 1) State Aid to Cities and Towns (a.k.a. Local Aid); 2) property taxes; 3) local receipts; and 4) other available funds. The Town Administrator, Chief Financial Officer, and other finance officials will develop an estimate prior to the commencement of the budget development process. Estimates from each source must be reasonable and based on sound information. Guidance for each revenue source is discussed below:
  - Property Tax Levy: Property taxes are the most stable revenue source. The estimate for the ensuing fiscal year shall be within the allowable levy limit under Proposition 2 ½.



- Local Receipts: Local receipts are locally generated revenues from sources such as license and permit fees and automobile excise taxes. Local receipts are tracked and the trends analyzed in order to identify potential changes. It shall be the policy to estimate local receipts based on the trend of the most recent five years.
- Local Aid: The State budget adopted by the Massachusetts Legislature and the Governor determines the aid each city and town will receive in the ensuing fiscal year. In most years, Middleton's budget is finalized before the State budget is adopted; at best, we have only an estimate based on the Governor's or House Ways & Means budget proposal. It shall be the policy that Local Aid for the ensuing year will be estimated at 100% of the current year, unless there is good reason to deviate, such as a known looming State deficit, Local Aid resolution, or other compelling evidence.
- Other Available Funds: These include transfers from other funds, such as from ambulance receipts to offset the operation of the Fire Department, from MELD to reimburse for expenses in areas such as insurance and pension assessments, and from other funds. Available funds can also include transfers from the Assessors overlay account, Free Cash, and various Stabilization Funds.

4. **Stabilization Funds**: A stabilization fund is designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose. Communities may establish one or more stabilization funds for different purposes. A two-thirds vote of Town Meeting is required to establish or appropriate from a stabilization fund. The Town will maintain a series of Stabilization Funds as described below. Transfers to the various Stabilization Funds shall generally be from Free Cash or other reserves and shall be in conformance with G. L. c. 40, s. 5B.

- General Stabilization Fund: this is the Town's main financial reserve in the event of an emergency or extraordinary need. It shall be the goal of the Town to achieve and maintain a balance in the General Stabilization Fund of 4%-6% of current year budgeted general fund operating appropriation.
- Capital Stabilization Fund: The Capital Stabilization Fund will be available to set aside funds to use for one-time capital purchases or annual debt service payments. It shall be the goal to achieve and maintain a balance in the Capital Stabilization Fund of 2-3% - of current year budgeted general fund operating appropriation.
- Pension Stabilization Fund: The Pension Stabilization Fund will be available as a reserve to make future extraordinary "catch-up" contributions to the Essex Regional Retirement System (ERRS) if ERRS fails to achieve full funding due to unrealized investment returns or other factors. If ERRS's full funding schedule remains accurate, the Pension Stabilization Fund may be directed toward annual continuation payments, thereby limiting the impact on operating budget revenues. When full funding is complete or satisfactorily certain, the balance in the Pension Stabilization Fund may be transferred or appropriated as allowed by G. L. c. 40, s. 5B.
- Special Education Stabilization Fund: The Annual Town Meeting on May 10, 2016 established the Special Education Stabilization Fund. It shall be the goal of the Town to use the Special Education Stabilization Fund to offset spikes in elementary school special education costs, including special education transportation costs. It shall be the further goal to have a balance equal to the average of the most recent five years actual special education spending. The initial target balance is \$350,000 with a maximum balance of \$500,000.

- Facilities Stabilization: Created by Special Town Meeting on November 16, 2021. The purpose of this fund is to reduce the burden of the Municipal Facilities Project on the tax payer. The Town shall have a minimum goal of \$200,000 per year to be transferred to the fund each year.
- Sidewalk Stabilization Fund: Created by Annual Town Meeting on May 19, 2022, the Sidewalk Stabilization Fund is funded through the monies collected from developers who do not create pedestrian ways within new development and creates a funding source for the Town for additional sidewalks and pedestrian improvements on other public ways. An initial transfer of \$158,800 was transferred from free cash at the Special Town Meeting on October 18, 2022.\_

5. **Free Cash** reserves are the remaining, unrestricted funds from operations of the previous fiscal year. Free Cash is comprised of unexpended Free Cash from the previous year, actual receipts in excess of revenue estimates, and unspent amounts in budget line items. Once certified by the Director of Accounts, Free Cash is available for appropriation for any lawful purpose. The Town shall have a goal of maintaining Free Cash at a target range of at least 3% of the prior year general fund operating appropriation.

The Town hereby identifies the following as appropriate uses of Free Cash:

- Operating Budget: The Town has historically used Free Cash to subsidize the ensuing year's operating budget in order to reduce the tax rate. It is the Town's goal to eliminate or reduce the use of Free Cash used in the development of the operating budget. The Town will reduce its annual appropriation of Free Cash until it is \$0. When appropriate, the Town may, prior to setting the tax rate, elect to devote a portion of Free Cash for the purposes of reducing the tax rate.
- Stabilization Funds: to replenish the Town's various Stabilization Funds.
- OPEB Trust Fund: to fund the other post-employment benefits (OPEB) Trust fund.
- Capital Improvement Program: to fund capital improvements in order to avoid or minimize borrowing.
- Unexpected Deficits: to fund potential deficits in order to avoid carrying them into the next fiscal year. Snow and ice deficits an example of a deficit appropriately funded with Free Cash.
- Emergency Appropriations: to allow for fiscal flexibility.

6. **Excess Levy Capacity**: The Town shall have a goal of maintaining Excess Levy Capacity of at least 1% of current year budgeted general fund operating appropriation in order to have tax capacity to pay for future fixed costs in excess of inflation, provide needed and desired services, and maintain flexibility to react and respond to changes in the economy with less measurable financial stress.

In the event that an operating override is expected in the fiscal year being budgeted, the Town may reduce the Excess Levy Capacity retained to 0.25% of the current budgeted general fund operating appropriation prior to calculation of the override with the below outlined required votes. When the amount is reduced due to an operating override, the Select Board and Finance Committee must also adopt a three (3) year plan to return the budgeted amount of Excess Levy Capacity to 1% as stated above. The plan may be amended, but must be reauthorized every year until the Town has returned to 1% of Excess Levy Capacity.

To reduce the Excess Levy Capacity up to .5% would require a majority vote of each committee. To reduce the Excess Levy Capacity to .25% would require a 2/3 majority vote of each body. To reduce to





0% capacity would require a unanimous vote of both bodies.

7. **Reserve Funds:** The Town shall maintain a general reserve fund and a special education reserve fund.

- General Reserve Fund: The Town, through its Finance Committee, shall maintain a Reserve Fund pursuant to G. L. c. 40, s. 6, to provide for extraordinary and unforeseen expenditures. The desirable annual appropriation shall be a minimum of 0.5% of general fund expenditures excluding schools.
- Special Education Reserve Fund: The Town, through its Board of Selectmen and Middleton School Committee, shall maintain a Special Education Reserve Fund pursuant to G. L. c. 40, s.13E to provide for unanticipated or unbudgeted costs of special education, out-of-district tuition, or special education transportation. The desirable annual appropriation or fund balance shall be equal to 2% of net school spending.

8. **Debt Management:** The Town recognizes that maintaining debt levels consistent with best practices allows the Town to maintain and improve its credit rating with rating agencies. It shall be the goal of the Town to manage debt within the following parameters:

- A. Annual debt service (principal and interest), exclusive of debt exempt from Proposition 2 ½, State reimbursements (e.g., Mass. School Building Authority), and State aid shall be no less than 2% nor more than 10% of current year budgeted general fund operating appropriation. This is known as Net General Fund Debt Service.
- B. Annual debt service inclusive of debt exempt from Proposition 2 ½, State reimbursements (e.g., Mass. School Building Authority), and State aid shall be no more than 15% of current year budgeted general fund operating appropriation. This is known as Gross General Fund Debt Service.
- C. General Fund Debt does not include debt for water, sewer, and electric light.

9. **Capital Improvement Plan:** Capital items are assets that have a useful life of five (5) years and a cost of \$5,000. Regular capital investment is critical to maintaining the Town's infrastructure, including vehicle fleet, buildings, equipment, and acquisition of land. Annually, the Town Administrator will develop a capital improvement plan (CIP) for the next five (5) years. Year one (1) of the CIP is the ensuing year's proposed capital budget. In order to adequately invest in its capital assets, it is the Town's goal to annually spend at least two percent (2%) of general fund expenditures on its general fund capital plan. Non-general fund capital shall be evaluated and programmed based on need.

Funding of capital items may come from a number of sources, including, but not limited to:

- Available funds, such as Free Cash, Capital Stabilization, Overlay, Community Preservation Fund, and Ambulance Fund.
- Issuance of debt within the levy.
- Debt or Capital Outlay Expenditure Exclusion. In order to maintain budget capacity within the limits of Proposition 2 ½ and in recognition of the public facility needs facing the Town, the Town may wish to seek ballot approval for large general fund acquisitions, such as fire apparatus and public works equipment costing more than \$500,000, as well as for Town, school, and regional school building projects. Funding major acquisitions outside of Proposition 2 ½ will improve the Town's limited budget capacity, ensure broad community approval for such projects, and reinforce the

Town's strong bond rating. Debt Exclusions and Capital Outlay Expenditure Exclusions allow a community to increase the tax levy above the limitations of Proposition 2 ½ and require a ballot vote.

- A Debt Exclusion exempts the debt service for the term of the debt issuance.
- A Capital Outlay Expenditure Exclusion is a one-time increase in the tax levy to fund a capital project or acquisition.

10. **Investments:** Investment practices are governed by the Massachusetts General Laws. The Town's general fund, special revenue funds, and trust funds are invested in accordance with all applicable Massachusetts General Laws using the list of legal investments and taking into consideration safety, liquidity, and yield.

Massachusetts General Laws, Chapter 44, section 55B requires the Town Treasurer to invest all public funds except those required to be kept un-invested for purposes of immediate distribution. The state law further requires that invested funds are to be placed at the highest possible rate of interest reasonably available, taking into account *safety, liquidity, and yield*. Therefore, these guidelines are intended to further the objective of securing the highest return that is consistent with safety of principal while meeting the daily cash requirements for the operation of the Town's business.

- **Safety** of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital through the mitigation of credit risk (the risk of loss due to the failure of the security issuer or backer) and interest rate risk and interest rate risk (which is the risk that the market value of securities in the portfolio will fall due to changes in the market interest rates). These risks shall be mitigated by the diversification and prudent selection of investment instruments, and choice of depository.
- **Liquidity** is the next most important objective. The overall investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. Since all possible cash demands cannot be anticipated, the Treasurer shall carry out investment activities in a manner that provides for meeting unusual cash demands without the liquidation of investments that could result in forfeiture of accrued interest earnings, and loss of principal in some cases.
- **Yield** is the third, and last, objective. Investments shall be undertaken so as to achieve a fair market average rate of return, taking into account safety and liquidity constraints as well as all legal requirements.

11. **Procurement:** Procurement shall be conducted in accordance with Massachusetts General Laws c. 30B (Supplies & Services); c. 149 (Building Construction); c. 30, s. 39M (Public Works Construction); c. 7C, ss. 44-57 (Public Building Projects Design); the Middleton Charter; and Chapter 14 of the Middleton Code. The Town Administrator is the Chief Procurement Officer and as such may delegate procurement responsibilities.

12. **Receivable Write-Offs:** The Town is unable to collect all receivables. It shall be the policy of the Town to write-off uncollected receivables after three years. This policy shall not apply to motor vehicle excise, real property, and personal property taxes.





**13. Audit of Financial Statements and Management Letter:** It is the Town's goal to retain the services of an outside auditing firm to complete an annual audit of the Town's financial statements and to prepare a management letter detailing its findings and recommendations. It is the further goal to be prepared for the auditor by September 30 so the auditor can return its completed product in a timely manner.

**14. Fraud:** The Town is committed to protecting its assets against the risk of loss or misuse. Accordingly, it is the policy of the Town to identify and promptly investigate any possibility of fraudulent or related dishonest activities against the Town and, when appropriate, to pursue legal remedies available under the law. Reference is hereby made to the Town's Municipal Fraud Policies and Procedures.

**15. Transfer Station Sticker Fee Policy:** The Town Administration shall annually prepare the Operating Budget for the Transfer Station through the normal operating budget process as outlined in the Town's Charter, Bylaws, and Financial Policies. Prior to Operating Budget Saturday of any given year (or February 10<sup>th</sup> if the Operating Budget Saturday is not held), Administration will utilize the current proposed Transfer Station Budget and the "Transfer Station Costs and Sticker Price Calculation" workbook to identify the Transfer Station Sticker Cost for the upcoming fiscal year. This report will be provided to the Select Board and Finance Committee.

As outlined in the above-mentioned workbook, Trash Tipping Fees, Recycling Fees, and Truck Fuel and Oil should be 100% covered by the sticker fee revenue. The Personnel, Utilities, and Repairs should be fully funded by the tax rate. Regulatory work and maintenance of landfills will not be included in this calculation in any way.

Additionally, the 2nd Trash Sticker (for a second vehicle) and the Recycling Only Sticker price should be fixed at about 25% of the 1st Trash Sticker price. All prices were calculated and then rounded to the nearest \$5.00. If you adjust the ratio of the stickers sold, you will find combinations where the 2nd Sticker and the Recycling Sticker prices are different (by \$5), and that is a feature of the calculation details and is not an error.

By March 15<sup>th</sup> of any given year, the Select Board, at a regularly scheduled public meeting, will take up the action item for the following fiscal year's Transfer Station Sticker Fees to allow time for implementation into the final operating budget.